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FORTIETH ANNUAL REPORT
of
STATE TAX COMMISSION
Division of
Department of Revenue & Taxation
State of Idaho

John V. Evans
Governor

Larry G. Looney, *Chairman*
Carol M. Dick
Morgan Munger
Darwin L. Young

1984

State of Idaho

STATE TAX COMMISSION

Larry G. Looney, *Chairman*
Carol M. Dick
Morgan Munger
Darwin L. Young

COMMISSIONERS:
LARRY G. LOONEY, CHAIRMAN
CAROL M. DICK
MORGAN MUNGER
DARWIN L. YOUNG

STATE OF IDAHO
DEPARTMENT OF REVENUE AND TAXATION
STATE TAX COMMISSION
700 West State St. - P.O. Box 36 - Boise, Idaho 83722

December 1, 1984

Honorable John V. Evans
Governor of Idaho
and
Members of the State Legislature

Gentlemen:

We are pleased to submit this 40th Annual Report of the State Tax Commission, Department of Revenue and Taxation. It has been prepared in accordance with the provisions of Article 4, Section 17, of the Constitution of the State of Idaho, and Sections 63-513(27) and 63-3039, Idaho Code.

Most of the report is statistical in nature and highlights the department's revenue collections and assessment of property. Our use of graphs and charts hopefully will make the report more meaningful.

The report also highlights the department's organizational structure and administrative activities which reflect our continuing effort to carry out the following mission of the Department of Revenue and Taxation:

1. To administer all tax laws of the state of Idaho in a fair, impartial, and cost-effective manner.

2. To provide to the Legislature, the Governor, and the public accurate and objective information regarding taxation.

3. To issue timely decisions on tax appeals consistent with the laws of the state and the regulations of the department.

4. To centrally assess all operating property in the state in conformance with state law and department regulations.

5. To supervise the state ad valorem tax program to insure that its administration by county assessors is in conformance with state laws and Tax Commission regulations.

EQUAL OPPORTUNITY EMPLOYER

6. To act as the State Board of Equalization as required by the state constitution.

7. To accomplish the above under a management system capable of responding to changing requirements within the limits of available resources.

Respectfully submitted,

LARRY G. LOONEY, Chairman

CAROL M. DICK, Commissioner

DARWIN L. YOUNG, Commissioner

MORGAN MUNGER, Commissioner

LGL:0023M

FOREWORD

Due to the nature of the work and responsibilities of this division, most of this report is comprised of statistical data relating to auditing and collecting tax revenues and to the appraisal and assessment of the various categories of taxable property.

Some tax revenues are accounted for on a calendar year basis and others on a fiscal year basis, July 1 - June 30, whereas property tax and the assessment and valuations of the various categories of taxable property must be maintained on a calendar year basis to coincide with the accounting procedures prescribed by law for counties.

It is not possible to prepare a complete listing as to number, acres and estimated market value of property categories by abstract items for the calendar year in time for the next legislative session because the subsequent property assessment roll abstracts are not due until the 4th Monday of December.

Therefore, in prior years, we have prepared early in the following year a supplemental report which, when read together with the regular annual report, showed the total figures for any one abstract item and the grand total valuation for the state for the preceding calendar year.

We will not issue a supplement to this report. The supplemental information will be available at the State Tax Commission office.

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DEPARTMENT OF REVENUE AND TAXATION

STATE TAX COMMISSION

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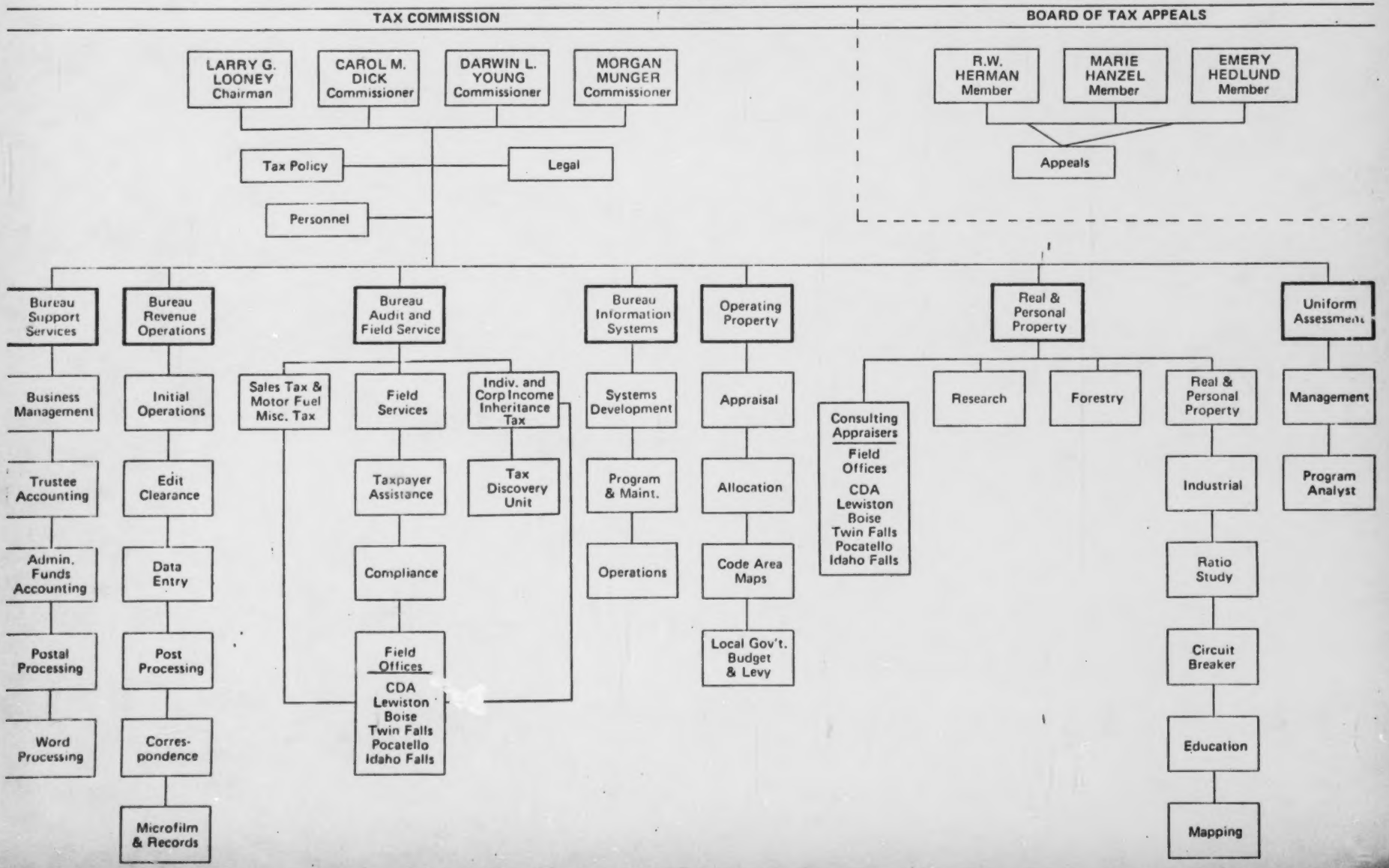
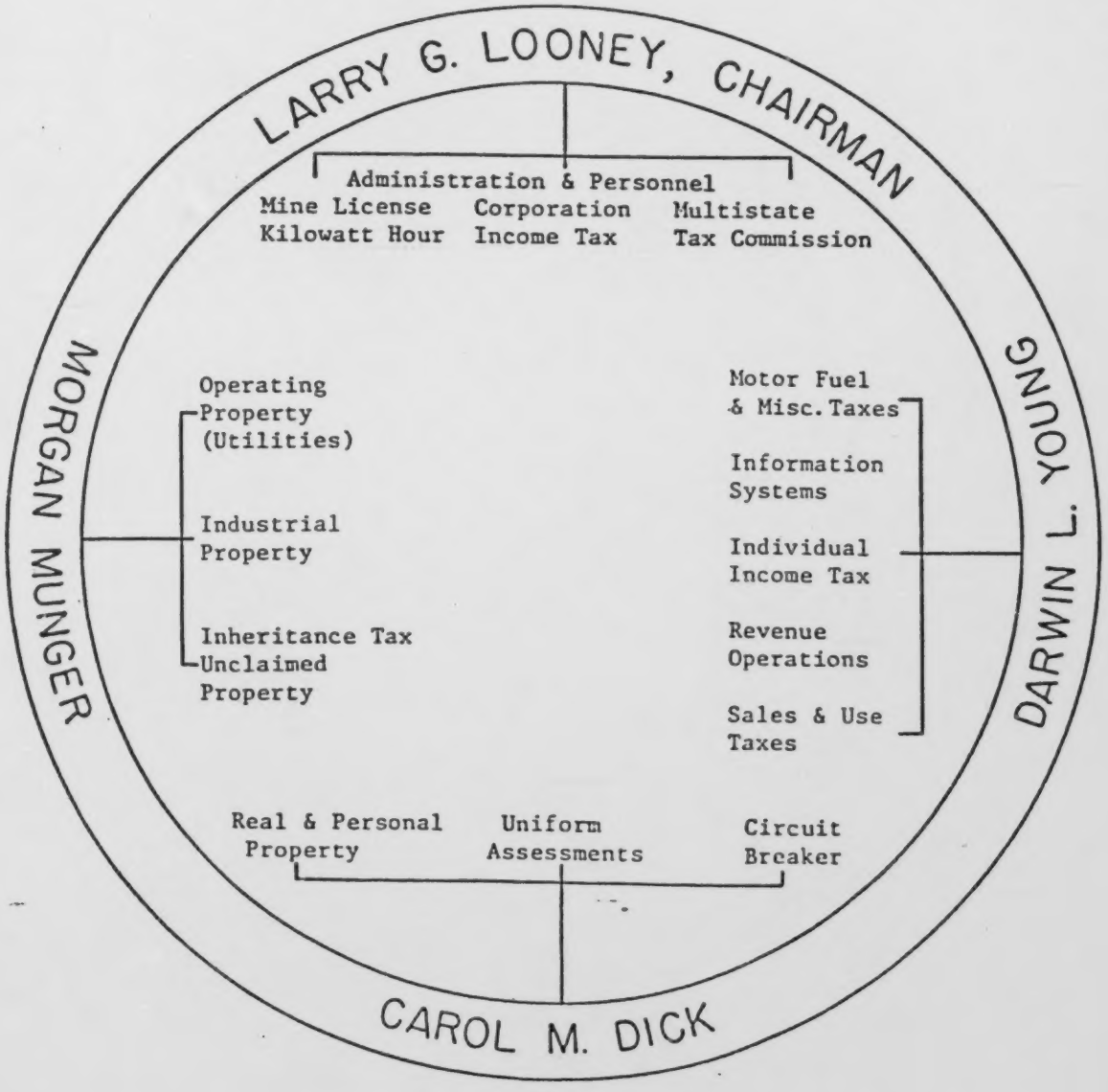


ORGANIZATION

TAX COMMISSION AREA OF RESPONSIBILITY



LEGAL REFERENCES RELATED TO DIVISION

Article VII, Finance and Revenue, Constitution of the State of Idaho; Title 63, Idaho Code, Revenue and Taxation.

DUTIES AND RESPONSIBILITIES OF TAX COMMISSION

The State Tax Commission has the responsibility of providing an efficient and effective administrative program of auditing and collecting the following taxes: Individual Income, Corporation Income, Sales, Cigarette, Beer, Wine, Tobacco, Kilowatt Hour, Mine License, Inheritance, Motor Fuels, Unclaimed Property, Railroad Car Company Ad Valorem, Tourism and Convention and Greater Boise Auditorium District Tax. Sales and Income Tax assessment complaints are heard following established procedures. Accounts of these collections are accurately maintained and prescribed reports are submitted in accordance with current directives.

The State Tax Commission supervises and coordinates the work of the county boards of equalization. It secures, tabulates and performs recordkeeping of valuations of all classes of property. It supervises the ad valorem valuation program. It apportions to the state and counties any monies received as required by Idaho Code. The State Tax Commission formulates the administrative construction of ad valorem tax laws. It is required to maintain a tax research section to observe and investigate the effectiveness and adequacy of the revenue laws and to carefully examine statements furnished to it to determine if any county has fixed a levy for any purpose not authorized by law or in excess of the maximum limitations provided by law. It develops, adopts and publishes rules and regulations as required, necessary and desirable to carry out its duties. The Commission provides an education program for its employees and various county employees. It administers the "Circuit Breaker" property exemption program.

Exemption for natural gas and electrical power utilized for pumping irrigation water or drainage purposes are determined for private companies as well as rural electrical associations.

A statewide ratio study is conducted annually to normalize distribution of state funds for school foundation programs.

Taxing district boundary records are reviewed, updated and maintained.

The State Tax Commission, meeting as a state board of equalization, is charged with the responsibility of reviewing for accuracy and completeness real and personal property abstracts forwarded from the county auditors. If taxes are not uniform between categories of property, equalization adjustments are made.

It also estimates market value and allocates such valuations to the counties for the following operating property (public utilities), i.e., railroad companies, railroad car companies, telegraph, telephone, electric, natural gas distribution and pipelines for the transportation of commodities, water and mobile radio telephone companies under the jurisdiction of the Idaho Public Utilities Commission, and the franchises of all persons owning or operating as lessees, or construction in progress of any such companies.

MAJOR LEGISLATIVE ACTIONS - 1984

Beer Tax

Technical Corrections. Idaho Code 23-1006 is amended to require importers and sellers of beer to maintain records four (4) years and delete the reference which requires not less than annual audits. Idaho Code 23-1050 is amended to delete the assessment of interest on penalties. A statute of limitation is cross referenced to the income tax code by Idaho Code 23-1050A. Idaho Code 23-1054 is amended to provide that inventory which is destroyed prior to payment of tax is not subject to tax. (House Bill 389 effective 7/1/84)

Cigarette Tax

Package Size. Idaho Code 63-2502 is amended to allow cigarettes to be packaged in increments of five (5) cigarettes. Formerly, only packages of twenty (20) could be sold or consumed in Idaho. (House Bill 525, effective July 1, 1984)

Travel and Convention Tax

Reporting Periods Other Than Monthly. Idaho Code 67-4718 is amended to allow the payment of the travel and convention tax for periods other than monthly. Chapter 36, title 63, Idaho Code is cross referenced. (Senate Bill 1314, effective July 1, 1984)

Income Tax

#1 - Internal Revenue Service Conformity.

Idaho Code Section 63-3002 was amended to update the Idaho reference to Internal Revenue Code as in effect January 1, 1984. Idaho Code Section 63-3022 was also amended with a special provision to allow a deduction for Social Security benefits which are required to be reported for federal tax purposes. (House Bill 387, as amended, effective January 1, 1984)

#2 - Household Deduction for Developmentally Disabled Persons.

Idaho Code Section 63-3022(e) was amended to allow a $1,000 tax deduction for people who maintain a household which includes an immediate member of the family who is developmentally disabled as defined in Idaho Code Section 63-402. The Code Section which was amended is the original household deduction for dependents 65 years of age or older. The language regarding the number of deductions claimed and other provisions have not been modified. (House Bill 548, effective January 1, 1984)

#3 - Income Tax Credits for Public Elementary Schools and Libraries.

Idaho Code Section 63-3029A was amended to extend the education credit to public institutions of elementary and secondary education, as well as public libraries and library districts located within the state of Idaho. (House Bill 475, effective January 1, 1984)

#4 - Deduction for Computer Donations.

A new section, Idaho Code Section 63-3025B, allows a special deduction for donations of technological equipment to public elementary or secondary schools located in the State of Idaho receiving State monies to operate. The deduction for the technological equipment is in addition to the deduction which is allowed as a charitable contribution. Technological equipment means a computer, computer software, scientific equipment or apparatus to be used by the school directly or indirectly in the educational program of the school. The equipment can be no more than five (5) years old at the time of the donation. (Senate Bill 1318, effective January 1, 1984)

#5 - Idaho Deduction for Weatherization Benefits.

Idaho Code Section 63-3022(f) was added to the Idaho Code to provide a deduction for benefits received by individuals participating in conservation or weatherization programs administered by public utilities and regulated by the Idaho Public Utilities Commission. A deduction is allowed against Idaho income for amounts pertaining to weatherization which are paid for by subsidized financing of the public utility and the amount of the grant or subsidy is required to be includible in income for the Internal Revenue Service. The Idaho Act provides that any amounts expended for weatherization which are required to be reported as income for the Internal Revenue Service are to be deducted from Idaho income. (House bill 604, effective January 1, 1983)

Motor Fuel Tax

Technical Corrections. The Idaho Motor Fuel law was amended to provide definitions, rates of tax, penalty provisions, permits and reciprocal agreements. (Senate Bill 1273, effective July 1, 1984)

Property Tax

#1 - Assessment. Idaho Code 63-412 is amended to delete obsolete references and to require the value of exempt property to be shown on the abstract of assessment rolls. (House Bill 400, effective July 1, 1984)

#2 - Collection and Payment of Tax. Idaho Code 63-1101 is amended to define legal tender for payment of tax. Idaho Code 63-1107 is amended to require record retention of five (5) years by the tax collector. Idaho Code 63-1108 is amended as to receipts given to a taxpayer. Idaho Code 63-1117 is amended increasing the interest rate to twelve (12) percent. (Senate Bill 1307, effective July 1, 1984)

#3 - Option to Pay Current or Delinquent Tax. Idaho Code 63-1119 is amended to allow a taxpayer to designate in writing that a payment of tax apply to a current or delinquent liability. (House Bill 661, effective July 1, 1984)

#4 - Forest Yield Tax - Exemptions. Idaho Code 63-1703 is amended to subject certain lands to the forest yield tax and to exempt certain lands from the yield tax. (House Bill 653, effective January 1, 1984)

Sales Tax

#1 - Contractors. Idaho Code 63-3640A is amended to provide an exemption from additional sales tax due to rates increasing during the period of an existing contract. (House Bill 382)

#2 - Resort Cities. Idaho Code 50-1044 is amended to increase the population of a resort city which may levy local option taxes. Idaho Code 50-1046 is amended to allow resort cities under certain circumstances to levy and collect a local option sales tax. (House Bill 452, effective July 1, 1984)

#3 - Repeal Midmonth Reports. Idaho Code 63-3623 is amended to discontinue the midmonth filing of sales tax returns by certain designated taxpayers. (House Bill 520, effective April 30, 1984)

#4 - Indian Reservation Sales. Idaho Code 63-3622(aa) is added to exempt from sales tax, items sold by a tribal owned business or enterprise located on an Indian reservation. (House Bill 664)

#5 - Recode Exemptions. Chapter 36 Title 63 is amended to recodify the exemptions relating to sales and use tax. (House Bill 680, effective July 1, 1984)

#6 - Exempt Document Sales by Counters. Idaho Code 63-3622AA is added to exempt from sales tax certain sales of papers and documents for which a fee has been imposed by law. (House Bill 703, effective January 1, 1984)

#7 - Rate Increased to 4%. Idaho Code 63-3619 is amended to place the Idaho sales and use tax rate at 4%. The bill also amends the distribution formula, for the distribution of the sales and use tax receipts to various accounts. (House Bill 699, effective July 1, 1984)

Transfer and Inheritance Tax

Additional Marital Deductions. Idaho Code 14-408 is amended to allow for exemption of all property transferred to a surviving spouse and an additional exemption in the amount of the maximum federal estate tax unified credit. (House Bill 518, effective January 1, 1984)

Unclaimed Property

Technical Corrections. Idaho Code 14-501 is amended to include unclaimed judgements under the unclaimed property act. Certain cross references are amended and the distribution of unclaimed assets is changed from the state building fund to the general account. (House Bill 388, effective July 1, 1984)

Wine Tax

#1 - Technical Corrections. The Idaho Wine Tax Act is amended to provide that tax will not be imposed on destroyed inventory prior to the payment of tax, to provide a four (4) year recordkeeping requirement, deleting the duty of the Director to perform not less than annual audits, and cross referencing certain provisions to the Income Tax Act. (House Bill 390, effective July 1, 1984)

#2 - Preferred Rate on Idaho Wine. Idaho Code 23-1319 is amended to provide that wine produced in Idaho is taxed at twenty cents per gallon and wine produced outside Idaho and imported to Idaho for consumption is taxed at forty-five cents. Five cents per gallon of the tax is to be deposited to the alcoholism treatment account. (House Bill 612, effective July 1, 1984)

DEPARTMENT OF REVENUE AND TAXATION
STATE OF IDAHO, STATE TAX COMMISSION

BRIEF NARRATIVE DESCRIPTION OF THE PRINCIPAL REVENUE PROGRAMS IN IDAHO

Following is a brief narrative description of the various principal revenue programs in Idaho. It is here offered for quick general reference.

PROPERTY TAX

The property tax in Idaho is used entirely for the support of public schools, cities, counties, and special districts. No property tax has been levied and collected to finance state needs, except for bonded indebtedness and a small amount which goes to the State public school income fund since 1965.

The property tax applies to homes, farms, stores, factories, warehouses, professional and commercial offices and virtually all other types of privately owned real estate, as well as to such personal property as machinery and equipment, farm implements and office furniture and equipment.

Real and personal property is appraised by the county assessor. Taxes on real and secured personal property are due by the 20th of December and are collected by the county treasurer. One-half of the tax can be paid by December 20 and the other half by June 20 next without penalty. Unsecured personal property is valued by the assessor and the taxes due thereon are collected by the treasurer upon demand, or not later than December 20 of the tax year.

Inventories, livestock and intangibles are not subject to taxation. Household belongings and clothing are not taxed. Neither are automobiles which are licensed under the state's motor vehicle laws. Other full exemptions include properties of religious, fraternal and educational organizations and institutions. Partial exemptions are available for residential improvements and the speculative value of agricultural land.

The rate of taxation on property is governed by the needs of the various taxing authorities. County Commissioners, City Councils and School Trustees hold public budget hearings and approve or adjust budgets submitted. Bonded indebtedness and budget limit overrides must be approved by a two-thirds majority of the property owners affected. Overrides for school purposes can be passed with a simple majority. Representative city tax rates levied as a percent of assessed value levied on property within cities for ten representative cities in 1983 were as follows:

Boise	1.548%	Lewiston	2.086%
Burley	1.020%	Payette	1.821%
Nampa	1.495%	Pocatello	1.672%
Coeur d'Alene	1.640%	Salmon	1.343%
Idaho Falls	1.857%	Twin Falls	1.514%

Budgets for operating purposes of local government can increase from year to year subject to a 5% limitation, or in some cases a less restrictive growth provision.

Statewide tax rates varied from 0.4666% in rural Idaho County to 2.333% in part of Lewiston (Nezperce County).

Partial tax liability is exempted for the elderly, the blind, fatherless children under eighteen (18), widows and widowers and many disabled persons. The extent of the exemption is dependent upon income. Additional information or application forms are available through the county assessor's offices.

Mobile homes are assessed as real property according to ad valorem tax laws. A mobile home not in the hands of a manufacturer or dealer cannot be moved to another location until the property taxes have been paid and a permit or license has been obtained. Permits are available from the Department of Highways; licenses, from the county assessors.

Recreational vehicles are defined as motor homes, travel trailers, truck campers, camping trailers and vans containing as a minimum built-in sleeping facilities and a built-in icebox or refrigerator, with or without motive power, designed for human habitation for recreational or emergency occupancy. A sticker, which is issued annually must be displayed on the rear wall of the recreational vehicles. Stickers are available from county assessors. Fees are based on the market value of the recreational vehicle at $5.00 per $1,000 of market value.

A timber severance tax of 12 1/2% of the stumpage value is collected on timber severed from lands classified under the reforestation act. The tax is collected by the assessor of the county in which the timber is severed.

Timberland is taxed, based on its capability to produce for timberlands of over 2,000 acres, or with a bare land value with yield tax at time of severance for timberland owners with less than 2,000 acres.

Operating property (public utilities, railroad car companies and railroads) is valued and assessed by the State Tax Commission which allocates and certifies assessed values to county auditors. The county auditors calculate the amount of tax in the same manner as is used for real and personal property.

Rural electrical associations pay a tax in the amount of 3 1/2% of gross revenue (in lieu of property tax) as computed by the State Tax Commission and apportioned to counties on a wire mile basis.

When an individual property owner disagrees with the assessed valuation, his complaint should be taken first to the assessor. In the event further action is deemed necessary, the following avenues are open to the property owner:

1. The County Board of Equalization.
2. The State Board of Tax Appeals.
3. The District Court.
4. The Supreme Court.

County officials who administer the valuation and taxation of property are offered aid and training through the State Tax Commission's Education Department.

INSURANCE COMPANIES

Title and abstract companies pay ad valorem taxes on their real property at the same rate as other property owners. Title insurance companies that issue title insurance policies on real estate are required to register with the Idaho Department of Insurance and pay, in lieu of personal property taxes, 1% of their adjusted gross premiums.

PERSONAL INCOME TAX

In the operation of its government, Idaho places a considerable reliance upon personal and corporate income taxes. Idaho has had a personal income tax since 1931. For salaried workers, the income tax is collected mainly by withholding. The method is similar to the federal system, in that withholding rates are tailored to the income, personal exemptions, etc., of the employee. The withholding tables and formulas approximate as nearly as possible the actual tax liability of each wage earner.

Every employer must withhold from wages, salaries and bonuses an amount substantially equivalent to the tax due. Farmers and all other employers exempt from withholding under the Internal Revenue Code are required to withhold 1% of gross wages.

For years beginning on or after January 1, 1959, Idaho has adopted the federal definition of taxable income with some adjustments:

Rate to Apply to the State Taxable Balance

Rate of Tax:	If Single	Rate of Tax:	If Joint:
1st $1,000	2.0%	1st $2,000	2.0%
Next $1,000	4.0%	Next $2,000	4.0%
Next $1,000	4.5%	Next $2,000	4.5%
Next $1,000	5.5%	Next $2,000	5.5%
Next $1,000	6.5%	Next $2,000	6.5%
All over $5,000	7.5%	All over $10,000	7.5%

Resident individuals are allowed a $15 grocery tax credit against income taxes for each person for whom a deduction is taken ($30 for senior citizens).

A $10 Permanent Building Fund Tax is paid by every taxpayer required to file a return except persons who are blind or receiving public assistance at the close of their tax year. Spouses filing joint returns are deemed single persons for this purpose.

Personal exemptions are the same as those for federal income tax purposes for all taxable years other than 1979. For 1979 only, the Idaho personal exemption remains at $750, even though it is $1,000 for federal purposes.

Residents, or part-year residents, other than corporations, are allowed a credit for taxes paid to another state on income received from sources outside Idaho if the income is taxed by Idaho and the other state.

A tax is imposed for each taxable year on all taxable income of resident individuals, estates and trusts. The taxable income of part-year residents from sources within the state is determined in the same manner as provided for nonresidents.

Full time members of the Armed Forces of the United States whose full time duty was continuous and uninterrupted for one hundred twenty (120) consecutive days or more are not taxable on military income earned outside this state. All nonmilitary income of Idaho residents is taxable. Active duty military income of Idaho residents is taxable if it is earned within Idaho.

For tax years beginning on or after January 1, 1982, a tax credit is allowed for each new business employee. The credit is $500 the first taxable year for which the credit is claimed; $300 during the second year; and $100 during the third year. The total tax credit for new employees, together with all other tax credits shall not exceed 50% of the tax for the taxable year for which the credit is claimed.

For tax years beginning on or after January 1, 1983 the total credit amount authorized is $500 per new employee. The total credit shall not exceed 3 1/4% of net income from the taxpayer's "revenue-producing enterprise" in which the employment occurred. Also, the total of this and all other credits, except for the credits allowed under sections 63-3024A, 63-3025D and 63-3029 (grocery credits, credit for maintaining a home for an aged family member, and credit for taxes paid to other states, respectively) shall not exceed 33% of the tax.

A 3% investment tax credit is allowed for taxable years beginning on or after January 1, 1983. Qualifying investments made during taxable years commencing after December 31, 1981 shall be allowed the credit against 1983 taxes.

Net operating loss carrybacks are limited to $100,000 for tax years commencing on or after January 1, 1983. The $100,000 loss limit may be carried back three (3) years and, if not absorbed by the income in the three prior years, the remainder of the loss may be carried forward ten (10) years. The taxpayer may, in lieu of carrying the loss back, elect instead to carry the loss forward for up to ten (10) years or until it has been completely absorbed.

CORPORATE NET INCOME TAX AND FRANCHISE TAX

Effective for taxable years beginning on and after January 1, 1983, the corporation tax rate is 7.7% of all taxable income. An additional tax of $10 is paid by every taxpayer filing a return, with the exception of those electing to file under the provisions of Section 1374 of the Internal Revenue Code as a "Subchapter-S Corporation". The tax shall not be less than $20. Subchapter-S corporations are required to pay the $20 minimum. Subchapter-S corporations may be required to pay tax upon Idaho income of nonresident shareholders if such shareholders do not report the income on their own nonresident individual returns.

Taxable income is "taxable income" as defined in the Internal Revenue Code with certain adjustments. Multistate corporations whose only activity within Idaho consists of sales not in excess of $100,000 may instead pay a tax at the rate of 1% of gross sales within Idaho.

All domestic and foreign corporations having a business situs in the State of Idaho are subject to this tax. Multistate corporations are subject to allocation and apportionment sections of the Uniform Division of Income for Tax Purposes Act.

Insurance companies, in lieu of this tax, pay a tax based upon premiums.

The prior corporate franchise tax was paid with the filing of the corporation's annual income tax return at the rate of .2% of the corporation's net taxable Idaho income (distributable Idaho income of Subchapter-S corporations). The minimum tax was $20 and the maximum tax $500 for each corporation authorized or qualified to conduct business within Idaho.

The above-mentioned franchise tax was repealed for taxable years ending on or after July 1, 1983.

For tax years beginning on or after January 1, 1982,a tax credit is allowed for new business employees. The credit is $500 during the first taxable year for which the credit is claimed; $300 during the second year; and $100 during the third year. The total tax credit for new employees, together with all other tax credits shall not exceed 50% of the tax for the taxable year for which the credit is claimed.

For tax years beginning on or after January 1, 1983, the credit amount authorized is $500 per new employee. The total credit shall not exceed 3-1/4% of net income from the taxpayer's "revenue-producing enterprise" in which the employment occurred. Also, the total of this and all other credits shall not exceed 33% of the tax.

A 3% investment tax credit is allowed for taxable years beginning on or after January 1, 1983. Qualifying investments made during taxable years commencing after December 31, 1981 shall be allowed the credit against 1983 taxes.

Net operating loss carrybacks are limited to $100,000 for tax years commencing on or after January 1, 1983. The $100,000 loss limit may be carried back three (3) years and, if not absorbed by the income in the three prior years, the remainder of the loss may be carried forward ten (10) years. The taxpayer may, in lieu of carrying the loss back, elect instead to carry the loss forward for up to ten (10) years or until it has been completely absorbed.

SALES TAX

Idaho has a 4% sales and use tax on all tangible personal property purchased or consumed in the State of Idaho. This tax also applies to admissions and fees for recreation and motel and hotel accommodations (unless for continuous residence in excess of 30 days). A seller's permit is issued without fee. Excluded from the tax are utilities, motor fuels, prescription drugs, and tangible personal property used in manufacturing, farming, processing, mining, and fabricating activities.

Purchasers of motor vehicles through private sales are liable for payment of sales tax at the time of licensing and titling.

HOTEL/MOTEL ROOM SALES TAX - BOISE AUDITORIUM DISTRICT

Effective January 1, 1979, a retail sales tax is levied upon the user or occupant of a hotel or motel room in the Boise metropolitan area. The tax is imposed at the rate of 2% of the total amount charged for the furnishing of such hotel or motel rooms.

An exemption from this 2% room tax, which is charged in addition to the 4% sales and use tax previously mentioned, is available to occupants residing in a motel or hotel room continuously under terms of a lease or similar agreement for more than seven (7) days.

TRAVEL AND CONVENTION, HOTEL/MOTEL TAX (STATEWIDE)

This statewide 2% tax on hotel/motel rooms and campgrounds became effective July 1, 1981. The tax is a retail sales tax imposed on the user or occupant of a hotel/motel room or campground.

Occupants residing in a room or campground for more than twenty-eight (28) consecutive days are exempt from paying the tax.

MISCELLANEOUS TAXES, LICENSES AND FEES

Idaho, like all other states, has a large number of taxes which apply to only a single product, service or occupation. Usually these taxes are nominal in character or apply only to a limited number of businesses or individuals. Idaho also licenses a long list of occupations. Applicants usually must possess certain qualifications and pass an examination before receiving their license. While licensed, they usually have to meet certain occupational standards of performance.

MINE LICENSE TAX

Rate of tax: 2% of the value of ores mined or extracted; due and payable on the 15th day of the fourth month following the close of the taxable year. This tax applies to every person, partnership, company, joint stock company, trust, corporation or association in the business of mining.

SEVERANCE TAX

Effective July 1, 1981, in addition to the tax imposed by Idaho Code, Section 47-330, a 2% tax was imposed on all oil or gas produced, saved and sold, or transported from the premises in Idaho where produced. The tax is based on the market value of the oil or gas produced at the site of production.

TOBACCO AND CIGARETTE TAX

Cigarettes are taxed at the rate of 91/200 of 1 cent for each cigarette, which tax shall be paid by the wholesaler and collected by the State Tax Commission. All tobacco products are subject to tax in the State of Idaho. Tobacco products are taxed at 35% of the wholesale sale price.

INHERITANCE AND GIFT TAXES

Idaho has no gift tax, per se.

Idaho imposes an inheritance tax according to the relationship of the beneficiary to decedent and the amount received.

The tax is computed on the true market value, at the time of death, of the decedent's net estate at the rates set out in the schedule below. Exemptions are deducted from the aggregate value of the property transferred and the tax is computed on the remainder. In computing the tax, it should also be remembered that Idaho is a community property state and the laws governing inheritance of community property differ from those governing the descent of separate property. All property passes to a surviving spouse exempt from inheritance tax. The tax is computed on estates of nonresident decedents in the same manner as in the case of resident decedents.

Transfers are taxable when made by will, intestate law, grant or gift in contemplation of death, or grant or gift intended to take effect in possession or enjoyment at or after death. Jointly held property is taxable at the death of one of several joint owners.

Transfers of real and tangible personal property located within the state are subject to tax. Intangible personal property which has gained a business situs within the state is also taxable under the Idaho statutes; however, states having a reciprocal agreement of exemption are generally recognized and can exercise the exemption.

THESE EXEMPTIONS BECAME EFFECTIVE ON JANUARY 1, 1982

(NOTE: Transfers, created by the death of a person owning property which are subject to the Idaho Transfer and Inheritance Tax Laws, AFTER DECEMBER 31, 1981, will be entitled to the applicable exemptions contained hereon.)

EXEMPTIONS AND RATES	CLASS 1 Husband, wife lineal issue, lineal ancestor, adopted child (conditional)	CLASS 2 Brother, sister descendant of same, daughter-in-law, son-in-law.	CLASS 3 Brother or sister of the father or mother, or descendants of same.	CLASS 4 Other degree of collateral consanguinity, stranger-in-blood, body politic or corporate.
EXEMPTIONS				
Widow or Widower	- All exempt			
Minor Child of Decedent	-$50,000			
Others	-$30,000	$10,000	$10,000	$10,000

RATES Value of Inheritance In Excess of Exemption		CLASS 1 Tax on Col. 1	Rate on Ex.	CLASS 2 Tax on Col. 1	Rate on Ex.	CLASS 3 Tax on Col. 1	Rate on Ex.	CLASS 4 Tax on Col. 1	Rate on Ex.
$ 0	$25,000	$ 0	2%	$ 0	4%	$ 0	6%	$ 0	8%
25,000	50,000	500	4%	1,000	6%	1,500	9%	2,000	14%
50,000	100,000	1,500	6%	2,500	8%	3,750	12%	5,500	20%
100,000	200,000	4,500	8%	6,500	12%	9,750	15%	15,000	30%
200,000	500,000	12,500	10%	18,500	16%	24,750	20%	45,500	30%
500,000		42,500	15%	66,500	20%	84,750	25%	135,500	30%

An additional exemption is allowed in the amount that when added to the above exemptions, will equal the federal unified credit equivalent.

MOTOR VEHICLE TAXES AND LICENSES

The county assessors in Idaho maintain a Licensing Department within their offices. They issue all automobile, motorcycle, and boat licenses, licenses for noncommercial trucks or farm vehicles under 60,000 pounds gross weight and commercial trucks under 60,000 pounds gross weight.

License fees for passenger automobiles are based upon the age of the vehicle and range from a minimum of $15.60 to a maximum of $36.00 per year, plus $1.25 administration fee, 50 cents handling fee and 50 cents emergency medical service fee. Validating stickers are issued annually on a staggered monthly basis. An additional charge of $2.20 is made at the time a set of new plates is issued. Motorcycle license fees are $6.00 per year plus $1.25 administration fee, 50 cents handling fee and 50 cents emergency medical service fee, and expire on December 31 of each year.

Motor homes, pickup campers, mini-vans, and other recreational vehicles are required to display a current Recreational Vehicle Sticker. The cost of these permits is based upon the value of the unit. The fee is $5.00 for each $1,000 of value or portion thereof. For example, a recreational vehicle valued at $1,250 would require a fee of $10.00 for the Recreational Vehicle Sticker.

Licenses for noncommercial and farm vehicles not in excess of 60,000 pounds and commercial trucks not over 60,000 pounds are issued by the assessor's office. Annual license fees are $60.60 for weights from 16,001 to 26,000 pounds, $109.20 for weights from 26,001 to 40,000 pounds, $187.80 for weights of 40,001 to 50,000 pounds, and $311.40 for 50,001 to 60,000 pounds.

Motorboats used on Idaho waters must bear an annual license sticker. Fees are calculated as follows: First 12 feet - $5.00, each additional foot - $2.00. In addition to the annual license sticker fee, a Certificate of Number fee of $6.00 is charged every three years. This number (Coast Guard Number) remains with the boat.

Sailboats are licensed annually on the same basis as motorboats, depending on the length.

Rowboats do not require a license or permit, unless a motor is used with them, in which case the fee is the same as for motorboats.

Snowmobiles must be registered annually in Idaho. A registration fee of $5.00 is due on or before October 1 each year.

An annual registration fee of $3.00 is required in Idaho for off-highway motorbikes. Stickers are issued by county assessors and expire June 30 each year. Transfer of title fees are $3.00 and are payable to the county assessor.

There are no personal property taxes assessed against licensed vehicles in Idaho.

Operators' and chauffeurs' licenses are issued by the County Sheriff and are good for three years, expiring midnight of the licensee's birthday. Fees are $7.00 for operators and $9.00 for chauffeurs. First time applicants for an operator's license must also pass a written examination. Applicants must complete and pass a comprehensive examination if they desire to obtain a chauffeur's license.

GASOLINE TAX

The tax on gasoline is 14-1/2 cents per gallon. Off-the-road users are granted refunds for taxes on gasoline not used in operating vehicles on public roads.

The tax on gasohol (blended from anhydrous ethonol, manufactured in Idaho) is 4 cents less than the tax on gasoline. For users of fuel other than gasoline, a use fuels tax exists also at the rate of 14-1/2 cents per gallon. A tax of 3-1/2 cents per gallon is imposed on all aviation fuel except for military aircraft.

TAX ON SPECIAL FUEL

The special fuels (diesel, propane, natural gas) tax is collected at the pump on fuel delivered into any motor vehicle, regardless of weight, unless the vehicle displays a 96-hour trip permit or an Idaho Special Fuel permit. Holders of valid special fuel permits buy fuel free of tax and pay quarterly based on actual consumption. Special fuel tax rates are as follows:

Diesel	14-1/2 cents per gallon
Propane	10-1/2 cents per gallon
Natural Gas	11.4 cents per therm

ELECTRICITY TAX

A 1/2 mill per kilowatt hour tax is imposed on the sale of electrical energy produced in the State of Idaho by means of water power. Exempt from the tax is electricity used for pumping water for irrigation purposes and that used in manufacturing, mining, milling, smelting, refining and processing.

Audit

The bureau is charged with the responsibility of conducting audits of tax returns filed by the various individuals and businesses whose activities require them to report their liabilities under the tax revenue programs which are administered by the State Tax Commission.

Since an effective audit function is a key factor necessary to the development of voluntary compliance and to the creation of enforced compliance in circumstances where voluntary compliance is lacking, the bureau has, during the last few years, committed a considerable portion of its resources to the development of its audit staff. This training, together with an expanded emphasis upon audit and program planning and the creation of improved audit selection, implementation and review procedures, has consistently improved audit productivity during the past few years. Audit generated revenues for the past four years are shown below.

	FY 1980-81	FY 1981-82	FY 1982-83	FY 1983-84
Sales & Use Tax	$1,660,925	$ 997,016	$2,713,795	$2,305,214
Motor Fuel Taxes	309,400	435,635	381,445	191,439
Cigarette & Tabacco Taxes	41,338	31,478	12,978	31,902
Beer & Wine Taxes	30,738	31,157	44,325	15,381
Income Taxes:				
Corporate	6,194,111	2,659,712	2,399,164	6,236,946
Individual	1,096,483	*1,196,430	* 2,549,96	3,267,601
Inheritance Tax	699,971	696,641	675,458	593,918
Unclaimed Property	77,052	125,557	109,571	225,682
Total Audit Recoveries	$10,110,018	$6,173,626	$8,886,697	$12,868,083

*Includes nonfiler enforcement recoveries.

UNIFORM ASSESSMENT

Section 63-201A, Idaho Code, directs the State Tax Commission to develop and provide uniform forms, computer software and parcel numbering assistance to Idaho counties for the purpose of assisting the counties in achieving and maintaining equity and uniformity in property appraisals and property taxation.

Since the program was enacted by the Legislature in 1977, a great deal of progress has been made. The following programs are in effect:

Uniform Parcel Number	28 Counties (completed, in progress, or planned)
Uniform Forms	44 Counties
*Software in Use	26 Counties
Burroughs L-Series Programs in Use	6 Counties
*Software Packages in Use	Property Master Control Files
	Residential Appraisals
	Personal Property Appraisals
	Property Tax Billing
	Property Tax Receipting and Apportionment
	Sales
	Mobile Home Appraisal
	Agricultural Land Appraisal

The uniformity of property appraisals and property taxation has improved significantly. Concurrently, counties are obtaining much greater and more efficient utilization of their installed computers.

The cost savings and benefits to counties are immeasurable. This program could not be duplicated by individual counties, because of limited budget and extremely limited in-house expertise.

LEGAL SECTION

Idaho Code Section 63-3066 directs the Attorney General to act as legal counsel and advisor to the State Tax Commission. There are presently assigned to the State Tax Commission as legal counsel seven Deputy Attorneys General. These attorneys have primary responsibility for acting as counsel for the State Tax Commission and for representing the interests of the Commission before the courts. Secretarial support is provided by the Tax Commission. In addition to the duties listed above, the attorneys advise and assist the Tax Commission in processes or resolving administrative tax appeals with the Commission, drafting regulations and legislation, and other legal matters.

The role of the Legal Section requires accomplishment of four principal tasks. These are:

1. To provide the State Tax Commission and its staff with sound and timely legal advice and counsel regarding all areas of Commission operations.

2. To represent the State Tax Commisison in court and before the Board of Tax Appeals.

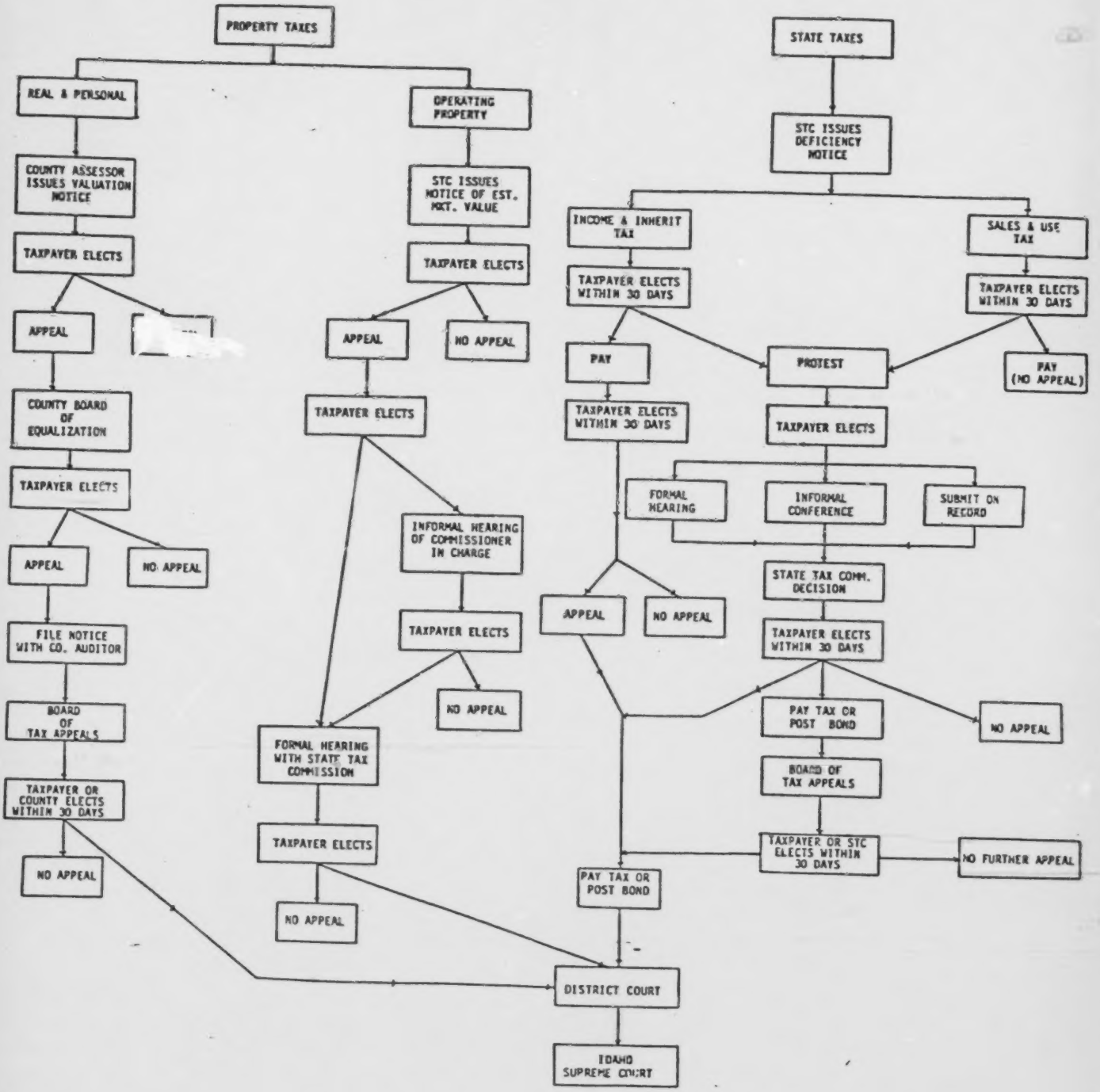
3. To draft proposed legislation and regulations and to supervise the regulation promulgation process.

4. To supervise the administrative hearings process within the Commission and propose timely decisions on tax appeals consistent with the laws of the state and the Commission's regulations.

During this reporting period the Legal Section continued a highly effective tax compliance program using the writ of mandate procedure outlined in Section 63-3030A, Idaho Code. This has been a well-publicized campaign that has resulted in a significant increase in the number of taxpayers who voluntarily file delinquent returns.

Additionally, the section has placed a priority on reducing a backlog of administrative appeals pending before the Commission. With the assistance of summer interns, a large number of cases were resolved.

TAXPAYERS APPEAL PROCEDURE - STATE OF IDAHO



TAX CALENDAR FOR COLLECTION OF REVENUE

Type of Tax	Due Date of Application or Report
Beer Revenue Tax	15th of each month
Cigarette License	Annually on January 1
Cigarette Tax	Collected by sale of stamps
Individual Income Tax	15th day of 4th month following close of taxable year
Corporation Income Tax	15th day of 4th month following close of taxable year
Income Tax, Employers' Monthly Withholding Tax Returns	Jan. 20, Feb. 20, March 20, April 20, May 20, June 20, July 20, Aug. 20, Sept. 20, Oct. 20, Nov. 20, Dec. 20
Income Tax, Employers' Quarterly Withholding Tax Returns	January 20, April 20, July 20 and October 20
Income Tax, Farmer-Employers' Yearly Withholding Tax Returns	January 20
Kilowatt Hour Tax	15th of each month
Mine License Tax	15th day of 4th month following close of taxable year
Motor Fuels Tax Reports	Last day of the following month
Sales Tax	20th of each month
Tobacco Tax	20th of each month
Wine Tax	15th of each month
Inheritance Tax	Nine months from date of death of decedent
Hotel/Motel Tax (Greater Boise Auditorium District)	20th day of each month for prior month
Travel & Convention Tax (Statewide Hotel/Motel Tax)	20th day of each month

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1983 and 1984

SOURCE	FISCAL YEAR 83	FISCAL YEAR 84	INCREASE (DECREASE)
INDIVIDUAL INCOME TAX			
Filing Collection	64,878,569.99	65,953,729.12	
Withholding Collection	207,966,413.35	222,003,282.71	
GROSS COLLECTIONS	$ 272,844,983.16	$ 287,957,011.83	$ 15,112,028.67
DISTRIBUTED TO:			
General Account	210,793,921.14	222,906,012.44	
State Refund Account	58,288,772.29	61,827,725.78	
Building Suspense Account	2,513,516.00	0.00	
+-State Building Account	1,064,050.00	3,007,960.00	
+-Admin.-Non-Game Management	16,200.00	-1,310.54	
+-Fish & Game Contributions	72,663.04	92,842.51	
+-Political Contributions	59,254.00	53,611.00	
+-U.S. Olympic Donation	36,606.87	43,656.57	
+-Drug Enforcement Donation	0.00	26,514.07	
-Filing Refunds	55,448,405.38	53,520,649.31	
-Withholding Refunds	220,540.41	203,241.57	
-Grocery Tax Credit	1,057,105.00	1,007,892.00	
+-Bldg Susp to Bldg Acct Trans	2,513,516.00	0.00	
=Accrued to General Account	212,356,642.46	230,001,955.77	
CORPORATE INCOME TAX	38,812,538.09	41,955,799.52	
Franchise Tax	861,046.05	270,885.97	
GROSS COLLECTIONS	$ 39,673,584.14	$ 42,226,665.49	$ 2,553,081.35
DISTRIBUTED TO:			
General Account	30,832,169.87	33,631,971.47	
State Refund Account	8,640,446.27	8,407,993.02	
+-Multistate Tax Compact Acct	51,938.00	70,081.00	
+-State Building Account	149,030.00	116,620.00	
-Refunds	10,191,343.30	15,504,673.42	
=Accrued to General Account	29,281,272.84	26,535,291.07	
GRAND TOTAL OF INCOME TAX	$ 312,518,567.48	$ 330,183,677.32	$ 17,665,110.02

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1983 and 1984

SOURCE	FISCAL YEAR 83	FISCAL YEAR 84	INCREASE (DECREASE)
SALES TAX			
Sales Tax - 3%	$116,234,835.09	$ 3,208,237.84	
Sales Tax - 4%	46,587,300.68	3,675,371.72	
Sales Tax - 4.5%	2,589,359.88	234,738,820.75	
Sales Tax Refund-1.5%	12,303.78	209,857.32	
Multistate Tax Compact Acct	17,262.00	6,119.00	
GROSS COLLECTIONS	$165,441,061.43	$241,838,406.63	$ 76,397,345.20
-Refunds, 3%	168,913.49	386,253.53	
-Refunds, 1.5%	12,303.78	209,857.32	
Net Collections	165,259,844.16	241,242,295.78	
DISTRIBUTED TO:			
General Account	115,406,975.15	188,422,054.08	
Sales Tax Refund Acct. 3%	168,913.49	386,253.53	
Sales Tax Refund - 1.5%	12,303.78	209,857.32	
-Multistate Tax Compact Acct	17,262.00	6,119.00	
-Public School Income	15,266,345.71	16,192,242.40	
-Allocation to Counties	15,266,345.71	16,192,242.40	
+-State Building Account	500,000.00	500,000.00	
-Social Security Trust	18,802,915.59	19,929,637.90	
=Accrued General Account	115,406,975.15	188,422,054.08	
CIGARETTE LICENSES			
GROSS COLLECTIONS	$ 30,336.00	$ 27,827.10	$ -2,508.90
-Refunds	0.00	110.00	
Net Collections	30,336.00	27,717.10	
DISTRIBUTED TO:			
Refund Fund	0.00	95.00	
General Account	30,336.00	27,732.10	
=Accrued General Account	30,336.00	27,717.10	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1983 and 1984

SOURCE	FISCAL YEAR 83	FISCAL YEAR 84	INCREASE (DECREASE)
CIGARETTE TAXES			
GROSS COLLECTIONS	$ 9,288,920.63	$ 8,989,798.55	$ -299,122.08
-Refunds	90,998.54	90,787.80	
Net Collections	9,197,922.09	8,899,010.75	
DISTRIBUTED TO:			
General Account	6,746,191.88	6,524,115.57	
State Refund Account	90,925.99	90,384.83	
+-State Building Account	1,010,768.15	977,957.09	
-Water Pollution	1,010,768.15	977,957.09	
-Cancer Control	335,266.46	324,383.97	
-Central Tumor Registry	95,000.00	95,000.00	
=Accrued General Account	6,746,119.33	6,523,712.60	
BEER TAX			
GROSS COLLECTIONS	$ 3,531,997.16	$ 3,442,485.13	$ -89,512.03
-Refunds	0.00	0.00	
Net Collections	3,531,997.16	3,442,485.13	
DISTRIBUTED TO:			
General Account	1,650,346.07	1,607,046.24	
-Alcoholism Treatment	705,623.62	688,293.87	
+-State Building Account	1,176,027.47	1,147,145.02	
=Accrued General Account	1,650,346.07	1,607,046.24	
WINE TAX			
GROSS COLLECTIONS	$ 778,191.76	$ 837,538.49	$ 59,346.73
-Refunds	0.00	0.00	
Net Collections	778,191.76	837,538.49	
DISTRIBUTED TO:			
General Account	692,239.34	744,653.90	
-Alcoholism Treatment	85,952.42	92,884.59	
=Accrued General Account	692,239.34	744,653.90	
KILOWATT HOUR TAX			
GROSS COLLECTIONS	$ 2,176,882.09	$ 2,412,653.31	$ 235,771.22
-Refunds	0.00	0.00	
Net Collections	2,176,882.09	2,412,653.31	
DISTRIBUTED TO:			
General Account	2,176,882.09	2,412,653.31	
=Accrued General Account	2,176,882.09	2,412,653.31	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1983 and 1984

SOURCE	FISCAL YEAR 83	FISCAL YEAR 84	INCREASE (DECREASE)
MINE LICENSE TAX			
GROSS COLLECTIONS	$ 687,627.72	$ 1,106,196.89	$ 418,569.17
-Refunds	14,343.00	926.00	
Net Collections	673,284.72	1,105,270.89	
DISTRIBUTED TO:			
General Account	687,627.72	1,106,196.89	
=Accrued General Account	673,284.72	1,105,270.89	
TOBACCO TAX			
GROSS COLLECTIONS	$ 1,095,211.94	$ 1,253,360.44	$ 158,148.50
-Refunds	5,568.70	6,860.12	
Net Collections	1,089,643.24	1,246,500.32	
DISTRIBUTED TO:			
Refund Fund	8,159.78	8,883.15	
Water Pollution	1,087,052.16	1,244,477.29	
INHERITANCE TAX			
GROSS COLLECTIONS	$ 3,572,183.90	$ 2,807,417.37	$ -764,766.53
-Refunds	223,166.84	253,788.62	
Net Collections	3,349,017.06	2,553,628.75	
DISTRIBUTED TO:			
Inheritance Tax Refund Acct	223,166.84	253,788.62	
Counties - Inheritance Tax	769,076.52	383,044.30	
Water Pollution	2,579,940.54	2,170,584.45	
UNCLAIMED PROPERTY			
GROSS COLLECTIONS	$ 219,361.56	$ 730,202.29	$ 510,840.73
-Disbursements	41,236.24	72,310.84	
Net Collections	178,125.32	657,891.45	
DISTRIBUTED TO:			
Trust Fund-Unclaimed Property	44,050.21	133,242.70	
Transfer - General Account	175,311.35	596,959.59	
=Accrued General Account	175,311.35	596,959.59	
ESCHEAT SUSPENSE			
GROSS COLLECTIONS	$ 8,425.67	$ 41,980.42	$ 33,554.75
-Refunds	25,094.48	0.00	
Net Collections	-16,668.81	41,980.42	
DISTRIBUTED TO:			
Trust Fund - Escheat	-541.81	41,638.65	
Transfer-Perm Bldg Fund	2,286.48	261.02	
Transfer-Public School	6,681.00	80.75	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1983 and 1984

SOURCE	FISCAL YEAR 83	FISCAL YEAR 84	INCREASE (DECREASE)
CAR CO.'S AD VALOREM TAX			
GROSS COLLECTIONS	$ 133,697.50	$ 109,276.01	$ -24,421.49
DISTRIBUTED TO:			
Public School Income Acct	133,697.50	109,276.01	
MOTOR FUELS			
Special Fuels - Vendors	981,114.92	1,816,987.00	
Special Fuels - Motor Carrier	61,800.00	8,118,397.09	
Special Fuel Permit Suspense	100,223.50	196,507.26	
Gasoline Tax	57,261,247.22	64,953,781.74	
GROSS COLLECTIONS	$ 58,404,385.64	$ 75,085,673.09	$ 16,681,287.45
Special Fuel Permit Refunds	0.00	6.00	
Special Fuel Refunds-Vendor	0.00	37,635.75	
Special Fuel Refunds-MC	0.00	50,391.71	
Gasoline Refunds	2,402,002.44	1,655,344.81	
NET COLLECTIONS	56,002,383.20	73,342,294.82	
DISTRIBUTED TO:			
-Special Fuel Permit Suspense	100,223.50	196,507.26	
-Special Fuel Permit Refunds	0.00	6.00	
-Special Fuel Refund Account	0.00	88,790.16	
-Gasoline Refund Account	2,403,474.28	1,610,373.54	
-Special Fuels Admin Expense	61,800.00	418,500.00	
-Gasoline Admin Expense	278,500.00	339,900.00	
-Special Fuel Highway Account	981,114.92	9,428,093.93	
-Gasoline Highway Account	48,504,399.77	56,789,605.14	
-Highway Susp-Local Units Gov	4,445,228.88	4,458,797.89	
-Railroad Grade Crossing Prot	100,000.00	100,000.00	
-Aeronautics Account	489,812.41	445,228.03	
-Bridge Inspection	50,000.00	50,000.00	
-Waterways	494,915.92	300,000.00	
-Off-Road	494,915.96	300,000.00	
-Park & Rec Capital Improvemt	0.00	559,877.14	
#Accrued Highway Account	49,486,986.53	66,173,484.50	
HOTEL/MOTEL TAX			
GROSS COLLECTIONS	$ 316,893.03	$ 354,569.68	$ 37,676.65
DISTRIBUTED TO:			
Boise Auditorium District	316,893.03	347,869.68	
Boise Auditorium-Admin.		6,700.00	
TRAVEL & CONVENTION TAX			
GROSS COLLECTIONS	$ 1,371,164.95	$ 1,506,536.86	$ 135,371.91
DISTRIBUTED TO:			
-Refunds	53.89	219.83	
Net Collections	1,371,111.06	1,506,317.03	
Travel & Convention Acct	1,349,411.06	1,484,117.03	
Trav & Conv - Admn Exp	21,700.00	22,200.00	
State Refund Account	53.89	219.83	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1983 and 1984

SOURCE	FISCAL YEAR 83	FISCAL YEAR 84	INCREASE (DECREASE)
CHILD SUPPORT			
GROSS COLLECTIONS	$ 224,129.08	$ 204,244.72	$ -19,884.36
DISTRIBUTED TO:			
Susp Acct - Child Support	28,181.18	37,849.78	
Trans Acct - Child Support	195,947.90	166,394.94	
SUSPENSE ACCOUNT			
Bond Suspense Account	42,615.02	216,962.88	
Bad Check Suspense	0.00	0.00	
GROSS COLLECTIONS	$ 42,615.02	$ 216,962.88	$ 174,347.86
Bond Suspense Disbursement	775.00	59,191.29	
Net Collections	41,840.02	157,771.59	
DISTRIBUTED TO:			
Suspense Account	42,615.02	216,962.88	
MISCELLANEOUS INCOME			
GROSS COLLECTIONS	$ 41,026.09	$ 41,689.42	$ 663.33
Net Collections	41,026.09	41,689.42	
DISTRIBUTED TO:			
Miscellaneous Income	41,026.09	41,689.42	
GRAND TOTAL OF REVENUES COLLECTED BY SOURCE	$559,882,678.47	$671,190,496.60	$111,307,818.13

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Account

Fiscal Years 1983 and 1984

ACCOUNT	FISCAL YEAR 83	FISCAL YEAR 84	INCREASE (DECREASE)
General Account	$369,192,000.43	$457,979,395.59	$88,787,394.80
Miscellaneous Income	41,026.09	41,689.42	663.33
Waterways	494,915.92	300,000.00	-194,915.92
Off-Road	494,915.96	300,000.00	-194,915.96
State Refund Account	67,028,358.22	70,335,301.61	3,306,943.39
Allocation to Counties	15,266,345.71	16,192,242.40	925,896.69
Admin. Non-Game Mgmt.	16,200.00	-1,310.54	-17,510.54
Multistate Tax Compact	69,200.00	76,200.00	7,000.00
State Building Account	3,902,162.10	5,749,943.13	1,847,781.03
Highway Account	49,485,514.69	66,217,699.07	16,732,184.38
Political Contributions	59,254.00	53,611.00	-5,643.00
Bridge Inspection	50,000.00	50,000.00	
Railroad Grade Crossing Prot.	100,000.00	100,000.00	
Trav & Conv - Admn Exp	1,349,111.06	1,484,117.03	134,705.97
Cancer Control	335,266.46	324,383.97	-10,882.49
Aeronautics Account	489,812.41	445,228.03	-44,584.38
Special Fuel Refund Account	0.00	88,790.16	88,790.16
Motor Fuel Refund Account	2,403,474.28	1,610,373.54	-793,100.74
Social Security Trust	18,802,915.59	19,929,637.90	1,126,722.31
Trust Fund - Unclaimed Property	44,050.21	133,242.70	89,192.49
Transfer Account - Child Support	195,947.90	166,394.94	-29,552.96
Water Pollution	4,677,760.85	4,393,018.83	-284,742.02
Central Tumor Registry	95,000.00	95,000.00	
Alcoholism Treatment	791,576.04	781,178.46	-10,397.58
Trust Fund - Escheat	-541.81	41,638.65	42,180.46
Highway Susp-Local Units Gov	4,445,228.88	4,458,797.89	13,569.01
Hotel/Motel Suspense Acct.	316,893.03	347,869.68	30,976.65
Suspense Account	42,615.02	216,962.88	174,347.86
Suspense Account-Child Sup	28,181.18	37,849.78	9,668.60
Building Suspense Account	2,513,516.00	0.00	-2,513,516.00
Counties-Inheritance Tax	769,076.52	383,044.30	-386,032.22
Public School Income Account	15,406,724.21	16,301,599.16	894,874.95
Fish & Game Contributions	72,663.04	92,842.51	20,179.47
Inheritance Tax Refund Acct	223,166.84	253,788.62	30,621.78
Sales Tax Refund Account-3%	168,913.49	386,253.53	217,340.04
U.S. Olympic Donation	36,606.87	43,656.57	7,049.70
Sales Tax Refund Account-4%	12,303.78	209,857.32	197,553.54
Drug Enforcement Donation	0.00	26,514.07	26,514.07
Special Fuel Permit Suspense	100,223.50	196,507.26	96,283.76
Motor Fuels-Admn Exp	340,300.00	758,400.00	418,100.00
Travel & Convention-Admn Exp	0.00	22,200.00	500.00
Hotel/Motel Admin.	0.00	6,700.00	6,700.00
Park & Recreation Capital Improvement	0.00	559,877.14	559,877.14
GRAND TOTAL OF REVENUES COLLECTED BY ACCOUNT	$559,882,678.47	$671,190,496.60	$111,307,818.13

COMPARATIVE STATEMENT OF TAX COLLECTIONS AND COST TO COLLECT
Fiscal Years Ended June 30, 1969 to June 30, 1984

Fiscal Year	Gross Tax Collections	Cost to Collect	Percent Cost to Collect
1969	121,958,585	1,393,259	1.14
1970	133,823,215	1,418,175	1.06
1971	147,673,856	1,640,750	1.11
1972	171,758,942	1,805,473	1.05
1973	210,168,222	1,914,828	0.91
1974	242,418,995	2,262,793	0.93
1975	282,803,216	2,792,934	0.99
1976	311,861,822	3,387,781	1.09
1977	351,682,018	3,468,323	0.99
1978	390,105,411	4,163,900	1.07
1979	439,666,279	4,736,900	1.08
1980	463,988,518	5,133,200	1.11
1981	507,510,583	5,487,000	1.08
1982	532,324,468	6,326,300	1.19
1983	559,882,679	8,358,300	1.49
1984	671,190,497	8,496,900*	1.27

EXPENSE BY PROGRAM FOR THE STATE TAX COMMISSION FOR FISCAL YEAR 1984*

*Administration and Support	$1,158,742
*Audit & Collections	7,270,132
Ad Valorem	889,612
Uniform Assessment Development	446,909
Circuit Breaker	3,147,604
*Multistate Tax Compact	68,052
	$12,981,051

* Programs involved in actual collection of taxes

SUMMARY OF AUDIT AND COLLECTIONS RECOVERIES ON CURRENT AND DELINQUENT RETURNS
During Fiscal Years Ended June 30, 1971 to June 30, 1984

Fiscal Year Ended	Individual Income and Withhldg. Tax	Corporation Income Tax	Sales and Use Tax	Motor Fuels and Misc. Taxes	Inheritance and Unclaimed Property	Total Audit Recoveries
June 30, 1971	$1,412,205	$2,011,896	$966,547	$206,218	$	$4,596,866
June 30, 1972	1,488,413	1,513,949	987,632	157,991		4,147,985
June 30, 1973	1,846,867	949,726	951,896	235,425		3,983,914
June 30, 1974	2,191,392	2,769,385	1,507,946	255,739		6,724,462
June 30, 1975	2,299,218	1,876,171	1,994,385	129,613		6,299,387
June 30, 1976	3,817,498	3,492,895	2,270,489	185,079		9,765,961
June 30, 1977	3,633,670	2,135,867	2,736,495	197,392		8,703,424
*June 30, 1978	853,690	1,661,169	1,187,923	389,876		4,092,658
*June 30, 1979	699,520	2,100,258	1,454,419	427,667	437,013	5,118,877
*June 30, 1980	1,130,911	1,827,745	1,548,808	446,676	531,119	5,485,259
*June 30, 1981	1,096,483	6,194,111	1,660,925	381,476	699,971	10,032,966
*June 30, 1982	1,196,430	2,659,712	997,016	498,270	822,198	6,173,626
*June 30, 1983	** 2,549,961	2,399,164	2,713,795	438,748	785,029	8,886,697
*June 30, 1984	** 3,267,601	6,236,946	2,305,214	238,722	819,600	12,868,083

*Audit recoveries only. Does not include deficiencies pending or under protest.
**Includes recoveries of the non-filer unit of 858,020 and 1,468,645, respectively.

COMPARATIVE STATEMENT OF GROSS TAX COLLECTIONS
During Fiscal Years Ended June 30, 1980 to June 30, 1984

Type of Tax	Fiscal Yr Ended June 30, 1980	Fiscal Yr Ended June 30, 1981	Fiscal Yr Ended June 30, 1982	Fiscal Yr Ended June 30, 1983	Fiscal Yr Ended June 30, 1984
Income Tax	$255,392,191.93	293,619,045.02	$309,764,290.53	$312,518,567.30	$330,183,677.32
Sales Tax	137,113,923.65	144,994,414.62	146,206,912.49	165,441,061.43	241,838,406.63
Cigarette Tax	9,039,129.14	9,360,847.23	9,273,766.91	9,319,256.63	9,017,625.65
Beer Tax	3,516,215.12	3,215,359.99	3,574,628.92	3,531,997.16	3,442,485.13
Wine Tax	657,602.57	609,010.67	759,143.17	778,191.76	837,538.49
Tobacco Tax	771,828.53	904,949.61	974,204.08	1,095,211.94	1,253,360.44
Kilowatt Hr. Tax	1,404,867.35	1,607,497.23	1,755,555.72	2,176,882.09	2,412,653.31
Mine License Tax	1,905,915.19	2,145,195.07	2,449,408.67	687,627.72	1,106,196.89
Inheritance Tax	4,529,042.94	4,602,257.84	3,474,712.17	3,572,183.90	2,807,417.37
Special Fuels	95,180.59	228,997.86	601,397.66	1,143,138.42	10,131,891.35
Motor Fuels Tax	49,153,130.15	45,208,933.94	51,053,542.87	57,261,247.22	64,953,781.74
Store Licenses	.00	.00	.00	.00	.00
Unclaimed Property	58,795.59	77,052.14	238,535.23	219,361.56	730,202.29
Child Support Set Off	.00	152,239.31	233,908.07	224,129.08	204,244.72
Escheat	840.02	45,711.88	56,109.13	8,425.67	41,980.42
Car Co. Ad Valorem	271,597.81	86,332.31	108,167.28	133,697.50	109,276.01
Hotel/Motel	78,257.03	635,662.66	554,333.13	316,893.03	354,569.68
Travel and Convention	.00	.00	1,218,484.27	1,371,164.95	1,506,536.86
Suspense	.00	-4,937.49	-1,992.93	42,615.02	216,962.88
Miscellaneous Receipts	.00	22,013.09	29,360.61	41,026.09	41,689.42
TOTALS	$463,988,517.61	$507,510,582.98	$532,324,467.98	$559,882,678.47	$671,190,496.60

INDIVIDUAL INCOME TAX RETURNS PROCESSED
COMPARATIVE TABLE OF GROWTH

Fiscal Year	Number of Returns	Individual Income Tax Liability	Average Per Return
6-30-63	207,832	20,284,674.02	97.60
6-30-64	209,210	23,935,516.10	114.40
6-30-65	214,555	28,284,751.24	131.83
6-30-66	211,681	23,849,845.01	112.67
6-30-67	228,265	25,939,714.76	113.63
6-30-68	226,511	28,033,964.00	123.76
6-30-69	234,536	31,487,595.00	134.25
6-30-70	247,840	34,554,457.00	139.42
6-30-71	248,871	40,459,605.00	162.57
6-30-72	268,505	50,208,183.35	186.99
6-30-73	273,071	56,692,253.28	207.61
6-30-74	297,231	72,019,820.85	242.30
6-30-75	312,787	90,199,879.37	288.37
6-30-76	322,921	97,804,058.13	302.87
6-30-77	334,756	112,424,816.88	335.84
6-30-78	339,700	135,953,715.78	400.22
6-30-79	363,115	156,432,184.65	430.81
6-30-80	398,534	163,079,408.89	409.19
6-30-81	396,803	183,888,327.36	463.42
6-30-82	387,452	215,953,046.94	601.29*
6-30-83	367,401	215,231,958.48	585.82
6-30-84	382,627	242,922,721.25	634.88

*Total figures for FY82 are distorted because refunds on about 28,303 returns had not been paid as of July 1, 1982.

CORPORATION INCOME TAX RETURNS PROCESSED
COMPARATIVE TABLE OF GROWTH

Fiscal Year	Number of Returns	Corporation Income Tax Liability	Average Per Return
6-30-63	4,887	5,268,273.69	1,078.02
6-30-64	4,998	5,810,900.61	1,162.65
6-30-65	5,245	7,700,234.98	1,468.11
6-30-66	5,552	8,268,620.59	1,489.30
6-30-67	5,677	8,252,873.23	1,453.74
6-30-68	5,664	7,436,461.43	1,312.93
6-30-69	6,189	9,074,425.43	1,466.22
6-30-70	6,855	9,945,476.71	1,450.84
6-30-71	7,624	10,266,632.71	1,346.62
6-30-72	9,550	10,967,231.21	1,148.40
6-30-73	9,030	14,208,293.99	1,573.45
6-30-74	9,514	18,885,713.10	1,985.05
6-30-75	10,132	23,521,207.63	2,321.48
6-30-76	11,630	24,070,537.65	2,069.69
6-30-77	11,803	26,242,297.16	2,223.36
6-30-78	11,926	27,762,894.82	2,327.93
6-30-79	13,493	31,797,451.38	2,356.59
6-30-80	14,076	35,863,130.61	2,547.83
6-30-81	15,429	36,979,908.85	2,396.78
6-30-82	18,716	40,132,932.85	2,144.31
6-30-83	19,549	34,794,570.94	1,779.86
6-30-84	16,977	35,542,184.62	2,093.55

STATE OF IDAHO - KILOWATT HOUR TAX - BY MONTHS - FISCAL YEAR JULY 1, 1983 TO JUNE 30, 1984

	KILOWATT HOURS					Tax Paid
Month (A)	Generated	Used For Irrigation(B)	Used For Industry (B)	Not Sold	Net Taxable Generated	Col. (6) x 1/2 Mill
(1)	(2)	(3)	(4)	(5)	(6)	(7)
July - 1983	902,763,304	177,876,551	287,494,132	96,048,470	341,344,151	170,672.07
August	835,674,560	241,495,610	229,169,326	82,057,731	282,951,893	141,475.93
September	595,948,667	199,544,112	160,153,305	15,945,920	220,305,330	110,252.66
October	581,796,234	127,868,009	193,618,568	13,876,339	246,433,318	123,216.79
November	694,436,484	96,554,524	255,573,292	28,418,307	313,890,361	156,945.17
December	811,083,553	8,303,679	322,743,355	79,647,880	400,388,639	200,194.33
(C)						
January - 1984	860,205,559	(1,015,776)	277,118,301	106,075,688	478,027,346	239,013.66
February	937,137,342	334,902	284,407,307	57,300,123	595,095,010	297,547.51
March	757,805,617	294,417	239,011,777	9,323,926	509,175,497	254,587.73
April	743,374,678	370,247	257,523,809	11,707,765	473,772,857	236,886.43
May	851,670,690	1,912,066	325,849,194	15,572,389	508,337,041	254,168.53
June	947,119,713	49,222,975	348,339,508	93,252,927	456,304,303	228,152.15
TOTALS	9,519,016,401	902,761,316	3,181,001,874	609,227,465	4,826,025,746	2,413,112.96

NOTES: (A) The tax is paid one month after the electricity is generated.
(B) Factored in accordance with State Tax Commission Regulations implemented on June 1, 1978.
(C) The December Generation paid in Jan. includes for two co-generators delinquent prior months included with the December production.

KILOWATT HOUR TAX - GROSS COLLECTIONS (Distributed to General Fund)

July 1, 1969 to June 30, 1970	$ 403,299.47
July 1, 1970 to June 30, 1971	575,005.25
July 1, 1971 to June 30, 1972	550,288.95
July 1, 1972 to June 30, 1973	826,054.16
July 1, 1973 to June 30, 1974	592,766.45
July 1, 1974 to June 30, 1975	408,064.72
July 1, 1975 to June 30, 1976	1,255,728.49
July 1, 1976 to June 30, 1977	597,124.69
July 1, 1977 to June 30, 1978	510,421.35
July 1, 1978 to June 30, 1979	1,651,755.46
July 1, 1979 to June 30, 1980	1,404,867.35
July 1, 1980 to June 30, 1981	1,607,497.23
July 1, 1981 to June 30, 1982	1,755,555.72
July 1, 1982 to June 30, 1983	2,176,167.91
July 1, 1983 to June 30, 1984	2,413,112.96

COMPARATIVE STATEMENT OF SALES TAX COLLECTIONS BY COUNTY
During Fiscal Years Ended June 30, 1982 and June 30, 1983

COUNTY	TAXABLE SALES 1982	TAXABLE SALES 1983	% Increase (Decrease)	GROSS TAX PAID BEFORE REFUNDS 1982	GROSS TAX PAID BEFORE REFUNDS 1983	% Increase (Decrease)
ADA	$944,517,136	$929,893,425.75	(1.5)	$28,283,148	$30,308,887.64	7.2
ADAMS	4,283,540	5,000,916.37	16.7	128,171	162,734.90	27.0
BANNOCK	239,550,815	253,788,310.82	5.9	7,212,060	8,103,332.29	12.4
BEAR LAKE	19,181,570	17,111,714.43	(10.8)	560,889	559,694.38	(.2)
BENEWAH	18,527,621	21,151,692.49	14.2	559,411	694,068.68	24.1
BINGHAM	73,515,356	74,961,020.32	2.0	2,239,051	2,452,929.24	9.6
BLAINE	112,202,748	106,636,744.91	(5.0)	3,388,264	3,449,585.48	1.8
BOISE	4,692,563	4,365,417.49	(7.0)	143,420	143,093.34	(.2)
BONNER	95,203,177	94,814,056.69	(.4)	2,860,276	3,049,156.22	6.6
BONNEVILLE	262,989,062	263,163,170.93	.1	7,904,288	8,511,080.27	7.7
BOUNDARY	18,077,477	20,262,187.37	12.1	549,284	663,502.04	20.8
BUTTE	8,334,407	8,069,357.88	(3.2)	244,009	262,217.80	7.5
CAMAS	1,827,368	1,729,692.10	(5.3)	55,163	55,469.89	.6
CANYON	220,436,676	241,069,205.88	9.4	6,636,184	7,886,766.07	18.8
CARIBOU	25,354,091	23,448,980.87	(7.5)	757,960	751,850.33	(.8)
CASSIA	87,915,863	87,424,050.04	(.6)	2,634,821	2,788,323.79	5.8
CLARK	1,836,511	1,658,197.87	(9.7)	55,080	52,778.89	(4.2)
CLEARWATER	25,262,308	25,293,191.91	.1	755,985	821,734.25	8.7
CUSTER	37,454,589	30,572,536.62	(18.4)	1,130,160	963,782.36	14.7
ELMORE	40,025,915	43,321,483.24	8.2	1,195,090	1,406,591.60	17.7
FRANKLIN	23,201,956	24,159,896.19	4.1	701,032	774,920.59	10.5
FREMONT	20,014,642	22,646,178.92	13.1	590,031	733,074.30	24.2
GEM	22,132,561	21,384,867.02	(3.4)	673,800	698,939.09	3.7
GOODING	24,930,381	25,010,061.47	.3	750,846	802,928.21	6.9
IDAHO	37,232,836	37,735,392.88	1.34	1,115,620	1,239,,320.67	11.1
JEFFERSON	24,812,212	28,011,088.03	12.9	721,677	898,099.28	24.4
JEROME	24,813,019	26,683,215.65	7.5	754,794	866,778.89	14.8
KOOTENAI	209,119,770	223,172,416.57	6.7	6,281,114	7,263,168.10	15.6
LATAH	80,019,652	84,262,423.57	5.3	2,387,237	2,744,779.79	15.0
LEMHI	32,226,023	31,258,540.47	3.0	958,952	995,783.61	3.8
LEWIS	11,509,072	12,360,258.64	7.4	343,838	406,580.66	18.2
LINCOLN	5,912,893	5,731,194.92	(3.1)	178,413	187,470.19	5.1
MADISON	47,849,571	50,843,987.52	6.3	1,445,337	1,605,905.19	11.1
MINIDOKA	42,236,038	42,881,846.21	1.5	1,251,616	1,383,259.55	10.5
NEZ PERCE	174,772,245	184,048,341.58	5.3	5,209,726	6,039,159.90	15.9
ONEIDA	8,386,399	10,215,791.51	21.8	250,465	334,181.85	33.4
OWYHEE	20,225,276	19,472,929.03	(3.7)	608,825	639,168.65	5.0
PAYETTE	21,220,449	22,856,080.39	7.7	631,578	752,356.79	19.1
POWER	12,852,705	11,965,445.64	(6.9)	368,522	402,050.32	9.1
SHOSHONE	66,887,456	59,686,322.82	(10.8)	1,998,753	1,948,880.74	(2.5)
TETON	8,916,507	8,829,556.73	(1.0)	286,364	281,805.96	(1.6)
TWIN FALLS	212,368,892	211,555,333.97	(.4)	6,367,330	6,902,165.16	8.4
VALLEY	28,086,598	29,605,650.46	5.4	849,570	936,447.20	10.2
WASHINGTON	15,998,924	16,080,280.28	.5	473,530	525,839.92	11.0
MULTI-COUNTY	856,442,249	998,028,908.52	16.5	25,714,023	33,162,239.25	29.0
OTHER STATES	599,765,783	613,769,950.47		18,042,708	19,798,575.13	9.7
TOTAL	$4,873,124,901	$5,075,991,313.44	4.2	$146,248,249	$165,411,458.35	11.6

DISTRIBUTION OF INCOME TAX COLLECTIONS

	1979-80	1980-81	1981-82	1982-83	1983-84
General Fund	$211,984,077	$243,180,501	$255,846,006	$241,637,915	$256,537,247
Filing Refunds	38,170,755	45,496,982	49,043,789	65,639,749	69,025,322
Withholding Refunds	285,372	181,725	387,015	220,540	203,242
Unused Sales Tax	1,071,779	1,003,544	1,057,414	1,057,105	1,007,892
State Building Fund	1,188,770	1,220,420	1,229,030	1,213,080	3,124,580
Election Campaign	76,117	79,610	68,119	59,254	53,611
U.S. Olympic Donations	0	0	0	36,607	43,657
Trans. - Bldg. Susp. to State Bldg. Fund	2,588,830	2,412,700	2,025,430	2,513,516	0
Admn. Non-Game Mgmt.	0	0	16,200	16,200	(1,311)
Fish & Game Donations	0	0	64,927	72,663	92,843
Drug Enforcement Donations	0	0	0	0	26,514
Multistate Tax Compact Fund	0	43,563	26,360	51,938	70,081
Gross Collections	$255,365,700	$293,619,045	$309,764,290	$312,518,567	$330,183,678

ALLOCATION OF SALES TAX FUNDS F.Y. 1979 - 1984

Source	1979-80	1980-81	1981-82	1982-83	1983-84
Sales Tax Refund	$ 264,535	$ 220,467	$ 311,800	$ 181,216	$ 596,111
Alloc. to Counties	27,369,878	14,476,031	14,585,857	15,266,346	16,192,242
Public School Income	-0-	14,476,031	14,585,857	15,266,346	16,192,242
State Building Fund	500,000	500,000	500,000	500,000	500,000
Social Security Trust	12,994,946	17,642,556	17,466,629	18,802,916	19,929,638
Multistate Tax Compact	-0-	13,637	36,540	17,262	6,119
General Fund	95,984,566	97,665,692	98,720,229	115,406,975	188,422,054
TOTAL	$137,113,925	$144,994,414	$146,206,912	$165,441,061	$241,838,406

COMPARATIVE STATEMENT OF MISCELLANEOUS TAX COLLECTIONS FOR FISCAL YEARS 1979 - 1984

Source	1979-80	1980-81	1981-82	1982-83	1983-84
Gasoline Tax	$49,153,130	$45,208,934	$51,053,543	$57,261,247	$64,953,782
Special Fuels Tax	95,181	228,998	601,398	1,143,138	10,131,891
Wine Tax	657,603	609,010	759,143	778,192	837,538
Beer Tax	3,516,215	3,215,360	3,574,629	3,531,997	3,442,485
Cigarette Tax	9,009,135	9,331,110	9,244,271	9,288,921	8,989,799
Cigarette License	29,994	29,737	29,542	30,336	27,827
Tobacco Tax	771,829	904,949	974,204	1,095,212	1,253,360
Total Revenue	$63,233,087	$59,528,098	$66,236,730	$73,129,043	$89,636,682

AMOUNT OF MONEY PAID FROM SALES TAX FUNDS TO
COUNTY TREASURERS AS REIMBURSEMENT FOR EXEMPTIONS OF
BUSINESS INVENTORY 10% OF SALES TAX COLLECTED

7-1-83 THRU 6-30-84

	10/14/83	1/11/84	4/10/84	7/ /84	TOTAL
Ada	625,869.96	594,742.65	562,196.16	573,460.15	2,356,268.92
Adams	28,519.38	26,561.21	24,513.75	25,222.37	104,816.71
Bannock	289,104.38	276,042.00	262,384.08	267,111.03	1,094,641.49
Bear Lake	37,109.85	35,113.10	33,025.33	33,747.90	138,996.18
Benewah	30,872.36	29,359.81	27,778.29	28,325.65	116,336.11
Bingham	163,345.09	155,508.10	147,313.79	150,149.81	616,316.79
Blaine	35,669.59	33,546.44	31,326.50	32,094.82	132,637.35
Boise	16,307.54	15,247.04	14,138.18	14,521.96	60,214.72
Bonner	81,563.65	78,058.64	74,393.83	75,662.20	309,678.32
Bonneville	275,597.74	261,980.48	247,742.37	252,670.12	1,037,990.71
Boundary	35,681.60	33,944.09	32,127.36	32,756.13	134,509.18
Butte	15,950.52	14,958.58	13,921.41	14,280.37	59,110.88
Camas	11,797.31	11,124.59	10,421.20	10,664.64	44,007.74
Canyon	365,059.87	347,860.47	329,876.91	336,100.94	1,378,898.19
Caribou	58,660.21	55,622.25	52,445.78	53,545.14	220,273.38
Cassia	96,005.47	90,028.10	83,778.21	85,941.27	355,753.05
Clark	23,227.58	22,104.59	20,931.14	21,337.39	87,601.06
Clearwater	93,384.80	87,966.60	82,301.38	84,262.09	347,914.87
Custer	35,794.41	33,384.18	30,864.06	31,736.27	131,778.92
Elmore	55,886.27	52,829.03	49,632.40	50,738.74	209,086.44
Franklin	46,372.37	44,028.55	41,577.88	42,426.05	174,404.85
Fremont	45,546.79	43,162.27	40,669.03	41,531.93	170,910.02
Gem	63,303.68	60,171.45	56,896.42	58,029.90	238,401.45
Gooding	70,344.65	67,146.01	63,801.53	64,959.05	266,251.24
Idaho	89,332.51	83,875.75	78,170.20	80,144.87	331,523.33
Jefferson	48,996.01	46,221.57	43,320.63	44,324.64	182,862.85
Jerome	67,686.89	64,516.10	61,200.75	62,348.18	255,751.92
Kootenai	180,400.90	172,559.62	164,360.84	167,198.40	684,519.76
Latah	72,333.36	68,219.90	63,918.90	65,407.46	269,879.62
Lemhi	51,470.95	47,852.39	44,068.85	45,378.32	188,770.51
Lewis	26,318.90	25,089.15	23,803.33	24,248.35	99,459.73
Lincoln	32,580.68	30,772.47	28,881.82	29,536.17	121,771.14
Madison	41,966.25	39,913.80	37,767.78	38,510.51	158,158.34
Minidoka	88,515.81	84,175.26	79,636.80	81,207.54	333,535.41
Nez Perce	269,050.56	258,128.47	246,708.41	250,660.84	1,024,548.28
Oneida	26,897.04	25,425.19	23,886.24	24,418.87	100,627.34
Owyhee	60,032.04	56,321.36	52,441.29	53,784.30	222,578.99
Payette	50,012.70	47,347.52	44,560.83	45,525.29	187,446.34
Power	51,216.83	48,476.66	45,611.57	46,603.17	191,908.23
Shoshone	94,074.09	89,110.09	83,919.77	85,716.12	352,820.07
Teton	19,769.81	18,649.32	17,477.74	17,883.22	73,780.09
Twin Falls	334,778.32	319,984.87	304,516.94	309,870.32	1,269,150.45
Valley	28,671.11	26,916.46	25,081.82	25,716.78	106,386.17
Washington	66,285.68	63,076.33	59,720.66	60,882.04	249,964.71
	4,301,365.51	4,087,122.87	3,863,112.36	3,940,641.31	16,192,242.05

STATE OF IDAHO TAX COMMISSION
TAX REFUND TRUST FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES

Year Ended June 30, 1984

	STATE REFUND ACCOUNT											
	Individual Income	Unused Sales Tax Credit	Fiduciary	Withhold.	Corp.	Misc.	Total	Inher. Refund Account	Gasoline Refund Account	Sales Tax Refund Account	Special Fuels Refund Account	Unclaimed Property Refund Account
Operating revenues: Tax receipts[3]	$13,484,513	$-0-	$173,812	$48,169,459	$8,407,993	$99,583	$70,335,360	$253,789	$1,610,374	$596,111	$88,796	$32,896
Operating expenses: Refunds[3]:												
Prior years	652,505	31,830					684,335					
Current years	52,845,643[2]	976,062	22,501	203,242	15,504,673[2]	98,904	69,651,025	253,789	1,688,400[2]	596,111	88,033	32,896
Total operating expenses	53,498,148	1,007,892	22,501	203,242	15,504,673	98,904	70,335,360	253,789	1,688,400	596,111	88,033	32,896
Excess of revenues over (under) expenses							-0-	-0-	(78,026)	-0-	763	-0-
Fund balance at beginning of year							400,000	-0-	145,527	50,000	-0-	-0-
Fund balance at end of year							$400,000	$-0-	$67,501	$50,000	$763	$-0-
Number of Refunds	272,990	25,277	78	507	2,338	118	301,308	60	4,675	1,185	1,013	121

[1]Miscellaneous tax refunds include Cigarette, Beer, Wine, Mine License, Tobacco and Travel and Convention refunds.

[2]Individual, Corporation, and Gasoline refunds include encumbrances of $2,586,049; $280,261; and $32,678 respectively.

[3]"Tax Receipts" represent distribution of tax revenues to the refund accounts while "operating expenses - refunds" represents refunds actually paid, plus encumbrances.

DR:0023M

CALENDAR FOR PROPERTY ASSESSMENTS AND VALUATIONS

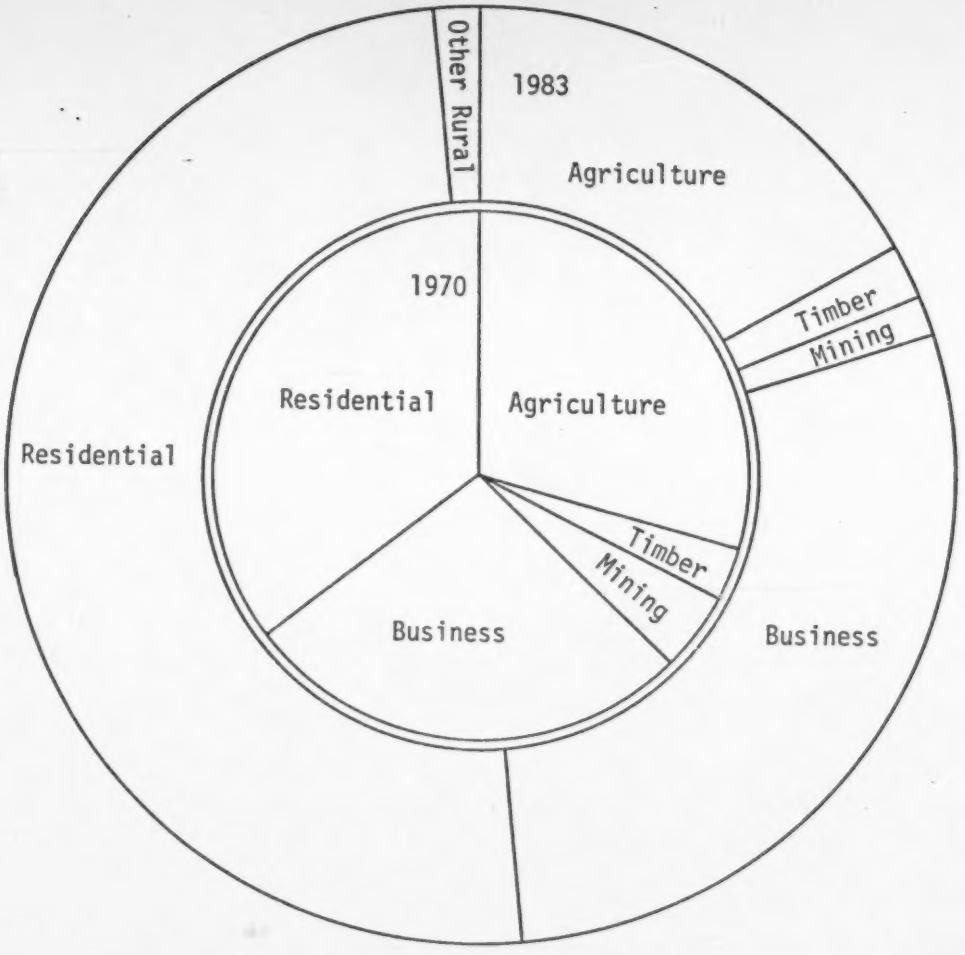
The following events concerned with real, personal and operating property tax programs indicate the "as of" date or "not later than" date, whichever applies.

Date	I.C.	Activity
January 1	63-102	Assessment date of all property, 12:01 a.m.
March 15	63-203	Idaho Personal Property Declaration must be filed with the County Assessor.
April 15	63-121	Claims for property tax reduction (circuit breaker) must be filed with the county assessor.
April 30	63-706	Annual reports on operating property (utilities) due to State Tax Commission.
May 15	63-121(2)	County commissioners meet as Board of Equalization for property tax reduction claims.
June 15	63-105DD	Final date to apply for homeowner's exemption if application was not made in prior year or if primary residence changed during current year.
June 20	63-1102	Second installment on real property taxes payable without becoming delinquent.
4th Monday	63-306	Real property roll delivered by assessor to county clerk.
July 1		Taxes become payable and delinquent on Cooperative Electric Co's.
1st Monday	63-1203	Personal property roll delivered by assessor to clerk.
2nd Monday	63-401 63-412	County board completes equalization and delivers equalized assessment rolls to county recorder.
4th Monday	63-413 63-122(3)	Abstracts of property assessment rolls, property tax reduction rolls, and copies of approved applications for reduction in taxes transmitted by county auditor to State Tax Commission.
August 2nd Monday	63-603	State Tax Commission meets as a State Board of Equalization.
4th Monday	63-611	Equalization completed by State Board of Equalization.
September	63-612	Certification of Class 3 operating property, equalized real and personal property and state taxes to be collected for state bond retirement forwarded by State Tax Commission to county auditors.
2nd Monday		All taxing districts certify budgets to the county commissioners.
2nd Monday	63-901	All property tax levies set by Board of County Commissioners.
3rd Monday	63-915	Certified copies of property tax levies forwarded to Tax Commission and various county offices by the County Clerk.

October 3rd Monday		County Auditor submits to Tax Commission amount of property tax on railroad car company valuation within county.
October 4th Monday	63-122(3-b)	County Auditor certifies property tax reduction roll to Tax Commission. Tax Commission must notify all disallowed claimants and County Auditor of disapproved claims for property tax reduction.
November 1st Monday	(63-1220-Personal / 63-1003-Real)	Equalized assessment rolls, real & personal, with taxes computed delivered by County Auditor to tax collector.
15	63-106	County Treasurer transmits to Tax Commission tax statements for electrical and natural gas companies where customers qualify for irrigation water pumping rebate.
3rd Monday	63-124(1)	Tax Commission certifies property tax reduction reimbursement to County Auditors.
4th Monday	63-1904	Subsequent property assessment rolls delivered by County Assessor to County Commissioners.
December 1st Monday	63-1904	Subsequent property assessment roll equalized by County Board of Equalization.
20	63-1302	Personal property taxes payable without becoming delinquent. (May be collected on demand.)
	63-124(2)	Tax Commission pays County Treasurers amount due as reimbursement for property tax reduction claims.
20	63-1102	First installment on real property taxes payable without becoming delinquent.
December 15		Utilities shall certify to the Idaho State Tax Commission the amount of refund due each consumer for water used for irrigation or drainage purposes.
4th Monday	63-1910	Abstract of subsequent property assessment roll forwarded by County Auditor to State Tax Commission.

MARKET VALUE CLASS 1 & 2 PROPERTY - STATE OF IDAHO

(Calendar Year)

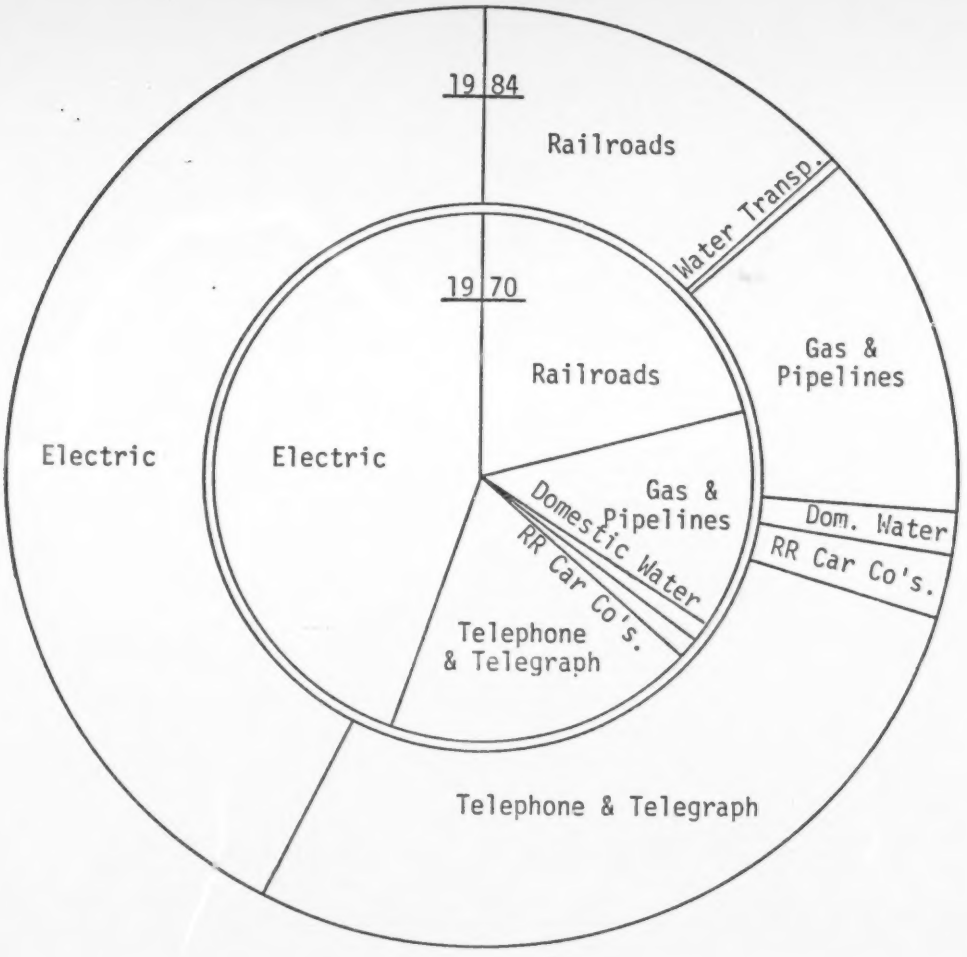


YEAR 1970			YEAR 1983		
TYPE	AMOUNT	%	TYPE	AMOUNT	%
Agriculture	$221,433,603	29.15	Agriculture	$ 3,622,881,602	16.90
Timber	23,515,334	3.10	Timber	401,553,249	1.87
Mining	37,195,771	4.90	Mining	281,894,205	1.32
Business	204,426,480	26.91	Business	6,086,889,366	28.40
Residential	273,024,987	35.94	Residential	10,697,314,218*	49.91
			Other Rural	342,240,718	1.60
Total:	$759,596,175	100.00%	Total:	$21,432,773,358	100.00%

*Values are net taxable after $3,550,695,790 homeowners exemption. With exemption added back in, residential equals 56.9% of Class 1 & 2 total.

ESTIMATED MARKET VALUE - OPERATING PROPERTY - STATE OF IDAHO

(Calendar Year)



YEAR 1970			YEAR 1984		
TYPE	ASSESSED VALUE	%	TYPE	EST. MKT. VALUE	%
Railroads	$ 49,706,745	20.93	Railroads	$ 246,547,808	13.05
Electric	106,185,486	44.70	Electric	803,917,000	42.54
Telephone & Telegraph	44,876,199	18.89	Telephone & Telegraph	525,212,000	27.79
R.R. Car Co.*	2,867,683	1.21	R.R. Car Co.**	38,435,500	2.03
Domestic Water	2,287,226	.96	Domestic Water	33,348,000	1.76
Gas & Pipeline	31,627,117	13.31	Gas & Pipeline	239,105,000	12.65
			Water Transp.	3,422,400	.18
Total:	$237,550,456	100.00%	Total:	$1,889,987,708	100.00%

*Includes $798,948 for companies having less than $100,000 assessed value.
**Includes $8,433,200 for companies having less than $500,000 est. market value.

ESTIMATED MARKET VALUE - STATE OF IDAHO - CLASS 3. OPERATING PROPERTY

(Calendar Years)

County (1)	1983 Operating Property - Est. Mkt. Val. Amount (2)	As Percent of All Op.Prop. (3)	As Percent of Co.Mkt.Value (4)	1984 Est. Market Value Oper. Prop. (5)	Difference Cols. 2 & 5 Est.Mkt.Value (6)
Ada	253,884,136	13.9%	6.1%	264,723,040	+10,838,904
Adams	17,473,367	1.0	15.0	17,139,450	- 333,917
Bannock	89,433,301	4.9	7.7	89,094,433	- 338,868
Bear Lake	36,590,996	2.0	21.0	36,211,309	- 379,687
Benewah	11,305,116	.6	5.3	11,200,565	- 104,551
Bingham	56,728,807	3.1	8.5	56,717,559	- 11,248
Blaine	36,843,894	2.0	3.9	38,878,762	+ 2,034,868
Boise	11,983,489	.7	7.3	12,962,469	+ 978,980
Bonner	99,204,620	5.4	9.8	98,209,652	- 994,968
Bonneville	49,021,989	2.7	4.2	47,279,643	- 1,742,346
Boundary	37,420,980	2.0	18.6	33,171,350	- 4,249,630
Butte	9,264,472	.5	11.5	8,599,791	- 664,681
Camas	2,077,517	.1	5.4	2,260,039	+ 182,522
Canyon	90,974,172	5.0	5.5	91,860,294	+ 886,122
Caribou	36,178,885	2.0	10.5	36,161,360	- 17,525
Cassia	32,855,115	1.8	5.5	33,384,274	+ 529,159
Clark	6,416,107	.3	18.2	6,260,891	- 155,216
Clearwater	12,211,560	.7	5.1	12,412,625	+ 201,065
Custer	3,876,357	.2	1.3	4,000,381	+ 124,024
Elmore	99,952,721	5.5	26.8	101,737,834	+ 1,785,113
Franklin	22,777,313	1.2	10.9	21,842,332	- 934,981
Fremont	12,568,252	.7	5.1	11,890,627	- 677,625
Gem	15,413,235	.8	7.0	15,741,474	+ 328,239
Gooding	40,101,287	2.2	19.1	43,400,091	+ 3,298,804
Idaho	14,597,417	.8	4.2	14,820,357	+ 222,940
Jefferson	24,397,786	1.3	8.4	23,196,486	- 1,201,300
Jerome	53,275,019	2.9	14.9	55,808,097	+ 2,533,078
Kootenai	111,595,551	6.1	7.0	116,424,727	+ 4,829,176
Latah	35,504,603	1.9	6.2	36,120,441	+ 615,838
Lemhi	9,748,949	.5	5.2	12,145,910	+ 2,396,961
Lewis	4,883,088	.3	3.6	4,815,123	- 67,965
Lincoln	28,720,910	1.6	28.1	29,131,462	+ 410,552
Madison	15,774,050	.9	4.3	15,783,947	+ 9,897
Minidoka	24,499,881	1.3	6.1	25,567,412	+ 1,067,531
NezPerce	47,516,926	2.6	4.8	49,128,950	+ 1,612,024
Oneida	7,129,540	.4	7.8	6,875,760	- 253,780
Owyhee	28,941,768	1.6	12.7	30,665,326	+ 1,723,558
Payette	26,583,347	1.5	9.6	27,751,590	+ 1,168,243
Power	96,209,850	5.3	23.8	99,994,328	+ 3,784,478
Shoshone	28,744,183	1.6	5.9	31,479,047	+ 2,734,864
Teton	2,702,234	.1	2.7	2,684,619	- 17,615
Twin Falls	79,467,025	4.3	7.3	85,616,285	+ 6,149,260
Valley	19,249,445	1.1	4.5	28,711,377	+ 9,461,932
Washington	84,679,505	4.6	29.8	89,692,681	+ 5,013,176
TOTAL:	1,828,778,765	100.0%	7.9%*	1,881,554,170	+52,775,405

*Col. 2 ÷ by total of all county property - $23,261,552,123

RECAPITULATION OF ESTIMATED MARKET VALUE OF REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS, SUBSEQUENT PERSONAL PROPERTY ASSESSMENT ROLLS AND UTILITIES FOR THE TAXABLE YEAR 1983

County	1983 REAL AND PERSONAL PROP. ASSMT. ROLLS	1983 SUB. REAL & PERS. ASSMT. ROLLS	TOTAL 1983 REAL & PERSONAL PROP. ASSMT. ROLLS	OPER. PROP. EQUALIZED VALUE - 1983	TOTAL ESTIMATED MARKET VALUE
Ada	3,784,544,287	134,624,464	3,919,168,751	253,884,136	4,173,052,887
Adams	95,027,856	4,316,734	99,344,590	17,473,367	116,817,957
Bannock	1,075,836,032	3,217,612	1,079,053,644	89,433,301	1,168,486,945
Bear Lake	135,338,756	2,405,165	137,743,921	36,590,996	174,334,917
Benewah	196,915,537	4,615,203	201,530,740	11,305,116	212,835,856
Bingham	609,416,518	4,810,500	614,227,018	56,728,807	670,955,825
Blaine	899,087,335	4,080,787	903,168,122	36,843,894	940,012,016
Boise	150,353,594	1,419,611	151,773,205	11,983,489	163,756,694
Bonner	905,883,531	10,476,531	916,360,062	99,204,620	1,015,564,682
Bonneville	1,060,666,657	48,465,658	1,109,132,315	49,021,989	1,158,154,304
Boundary	163,165,171	674,258	163,839,429	37,420,980	201,260,409
Butte	70,559,759	862,677	71,422,436	9,264,472	80,686,908
Camas	35,565,599	616,395	36,181,994	2,077,517	38,259,511
Canyon	1,551,326,780	6,104,297	1,557,431,077	90,974,172	1,648,405,249
Caribou	293,839,848	15,146,373	308,986,221	36,178,885	345,165,106
Cassia	554,628,303	5,559,920	560,188,223	32,855,115	593,043,338
Clark	28,391,736	422,121	28,813,857	6,416,107	35,229,964
Clearwater	217,117,989	8,659,695	225,777,684	12,211,560	237,989,244
Custer	279,898,215	5,410,223	285,308,438	3,876,357	289,184,795
Elmore	263,211,569	10,456,297	273,667,866	99,952,721	373,620,587
Franklin	185,801,305	26,385	185,827,690	22,777,313	208,605,003
Fremont	234,885,449	1,182,652	236,068,101	12,568,252	248,636,353
Gem	203,529,936	1,553,964	205,083,900	15,413,235	220,497,135
Gooding	168,785,086	778,354	169,563,440	40,101,287	209,664,727
Idaho	322,994,987	7,244,948	330,239,935	14,597,417	344,837,352
Jefferson	266,707,280	547,148	267,254,428	24,397,786	291,652,214
Jerome	303,470,632	1,557,921	305,028,553	53,275,019	358,303,572
Kootenai	1,452,389,387	23,563,378	1,475,952,765	111,595,551	1,587,548,316
Latah	514,149,266	20,556,669	534,705,935	35,504,603	570,210,538
Lemhi	173,602,600	3,520,345	177,122,945	9,748,949	186,871,894
Lewis	131,461,033	365,885	131,826,918	4,883,088	136,710,006
Lincoln	72,390,929	939,387	73,330,316	28,720,910	102,051,226
Madison	347,239,422	2,422,787	349,662,209	15,774,050	365,436,259
Minidoka	375,672,075	3,278,220	378,950,295	24,499,881	403,450,176
NezPerce	936,437,187	10,466,099	946,903,286	47,516,926	994,420,212
Oneida	84,753,646	104,303	84,857,949	7,129,540	91,987,489
Owyhee	197,774,991	1,285,729	199,060,720	28,941,768	228,002,488
Payette	247,071,040	3,946,141	251,017,181	26,583,347	277,600,528
Power	302,528,908	4,884,849	307,413,757	96,209,850	403,623,607
Shoshone	434,814,769	21,759,445	456,574,214	28,744,183	485,318,397
Teton	96,039,980	336,833	96,376,813	2,702,234	99,079,047
Twin Falls	999,167,795	16,605,435	1,015,773,230	79,467,025	1,095,240,255
Valley	401,462,779	10,284,848	411,747,627	19,249,445	430,997,072
Washington	197,940,405	1,371,153	199,311,558	84,679,505	283,991,063
TOTAL	$21,021,845,959	$410,927,399	$21,432,773,358	$1,828,778,765	$23,261,552,123

Grand Total All Property Assessed	$32,913,136,289
Less Exemptions Allowed by County Boards of Equalization	9,544,252,666
Less Exemptions Allowed on Electric & Natural Gas Properties Used for Furnishing Energy for Pumping Water for Irrigation or Drainage Purposes	95,614,000
Less Exemptions Control of Water Pollution (Domestic Water Co's)	56,500
Less Unallocated Railroad Car Company ESTIMATED MARKET VALUE	11,661,000
NET ESTIMATED MARKET VALUE - 1983	$23,261,552,123

ESTIMATED MARKET VALUE RECAPITULATION

County	1983 Subsequent Assm't. Roll	1984 Real & Pers. Property Assm't. Roll	1984 Utility Company Market Value	Estimated Mkt. Value for Tax Purposes	Homeowners Exemption	Total Property Estimated Market Value
Ada	$134,624,464	$ 4,078,426,220	$ 264,723,040	$ 4,477,773,724	$ 978,943,157	$ 5,456,716,881
Adams	4,316,734	104,320,122	17,139,450	125,776,306	10,822,904	136,599,210
Bannock	3,217,612	1,059,675,454	89,094,433	1,151,987,499	256,248,877	1,408,236,376
Bear Lake	2,405,165	141,271,415	36,211,309	179,887,889	26,457,481	206,345,370
Benewah	4,615,203	204,643,839	11,200,565	220,459,607	26,249,070	246,708,677
Bingham	4,810,500	621,422,011	56,717,559	682,950,070	118,522,714	801,472,784
Blaine	4,080,787	948,437,734	38,878,762	991,397,283	65,571,354	1,056,968,637
Boise	1,419,611	160,071,639	12,962,469	174,453,719	13,037,193	187,490,912
Bonner	10,476,531	935,413,855	98,209,652	1,044,100,038	85,750,325	1,129,850,363
Bonneville	48,465,658	1,124,077,252	47,279,643	1,219,822,553	311,018,977	1,530,841,530
Boundary	674,258	166,176,324	33,171,350	200,021,932	24,534,941	224,556,873
Butte	862,677	72,399,186	8,599,791	81,861,654	9,266,825	91,128,479
Camas	616,395	34,824,664	2,260,039	37,701,098	2,392,447	40,093,545
Canyon	6,104,297	1,576,990,543	91,860,294	1,674,955,134	268,679,659	1,943,634,793
Caribou	15,146,373	327,016,120	36,161,360	378,323,853	33,883,956	412,207,809
Cassia	5,559,920	554,491,961	33,384,274	593,436,155	71,348,438	664,784,593
Clark	422,121	32,998,713	6,260,891	39,681,725	1,951,042	41,632,767
Clearwater	8,659,695	214,074,242	12,412,625	235,146,562	30,162,521	265,309,083
Custer	5,410,223	318,889,344	4,000,381	328,299,948	13,371,144	341,671,092
Elmore	10,456,297	289,886,395	101,737,834	402,080,526	55,079,051	457,159,577
Franklin	26,385	190,864,172	21,842,332	212,732,889	35,024,803	247,757,692
Fremont	1,182,652	238,145,893	11,890,627	251,219,172	34,288,716	285,507,888
Gem	1,553,964	209,987,830	15,741,474	227,283,268	47,130,400	274,413,668
Gooding	778,354	190,131,310	43,400,091	234,309,755	40,444,208	274,753,963
Idaho	7,244,948	332,723,728	14,820,357	354,789,033	47,753,994	402,543,027

(continued next page)

ESTIMATED MARKET VALUE RECAPITULATION

County	1983 Subsequent Assm't. Roll	1984 Real & Pers. Property Assm't. Roll	1984 Utility Company Market Value	Estimated Mkt. Value for Tax Purposes	Homeowners Exemption	Total Property Estimated Market Value
Jefferson	$ 547,148	$ 282,720,700	$ 23,196,486	$ 306,464,334	$ 56,860,467	$ 363,324,801
Jerome	1,557,921	309,032,557	55,808,097	366,398,575	53,040,689	419,439,264
Kootenai	23,563,378	1,474,750,936	116,424,727	1,614,739,041	256,683,729	1,871,422,770
Latah	20,556,669	519,810,189	36,120,441	576,487,299	102,911,389	679,398,688
Lemhi	3,520,345	177,845,161	12,145,910	193,511,416	27,712,749	221,224,165
Lewis	365,885	134,190,582	4,815,123	139,371,590	10,868,163	150,239,753
Lincoln	939,387	70,636,991	29,131,462	100,707,840	10,608,637	111,316,477
Madison	2,422,787	349,086,526	15,783,947	367.293,260	68,836,518	436,129,778
Minidoka	3,278,220	381,306,347	25,567,412	410,151,979	63,182,013	473,333,992
NezPerce	10,466,099	941,308,303	49,128,950	1,000,903,352	129,296,864	1,130,200,216
Oneida	104,303	84,697,862	6,875,760	91,677,925	13,587,657	105,265,582
Owyhee	1,285,729	218,494,155	30,665,326	250.445,210	17,891,442	268,336,652
Payette	3,946,141	250,241,708	27,751,590	281,939,439	54,824,746	336,764,185
Power	4,884,849	298,053,997	99,994,328	402,933,174	22,611,891	425,545,065
Shoshone	21,759,445	717,608,448	31,479,047	770,846,940	51,268,060	822,115,000
Teton	336,833	104,603,328	2,684,619	107,624,780	10,492,750	118,117,530
Twin Falls	16,605,435	1,029,760,643	85,616,285	1,131,982,363	197,971,131	1,329,953,494
Valley	10,284,848	431,569,262	28,711,377	470,565,487	24,573,278	495,138,765
Washington	1,371,153	198,279,919	89,692,681	289,343,753	31,948,633	321,292,386
Total:	$410,927,399	$22,101,357,580	$1,881,554,170	$24,393,839,149	$3,813,105,003	$28,206,944,152

1973 WATER POLLUTION CONTROL REFUNDING BOND SINKING FUND TAXES

(Based upon the 1984 Real and Personal Property Assessment Rolls and Operating Property Value and the 1983 Subsequent Personal Property Assessment Rolls)

Ada	$23,863.01	Gooding	$ 1,248.69
Adams	670.29	Idaho	1,890.75
Bannock	6,139.19	Jefferson	1,633.21
Bear Lake	958.66	Jerome	1,952.62
Benewah	1,174.88	Kootenai	8,605.29
Bingham	3,639.59	Larah	3,072.22
Blaine	5,283.37	Lemhi	1,031.26
Boise	929.70	Lewis	742.74
Bonner	5,564.23	Lincoln	536.69
Bonneville	6,500.70	Madison	1,957.38
Boundary	1,065.96	Minidoka	2,185.79
Butte	436.26	NezPerce	5,334.03
Camas	200.92	Oneida	488.57
Canyon	8,926.19	Owyhee	1,334.68
Caribou	2,016.17	Payette	1,502.52
Cassia	3,162.55	Power	2,147.32
Clark	211.47	Shoshone	4,108.01
Clearwater	1,253.15	Teton	573.56
Custer	1,749.58	Twin Falls	6,032.58
Elmore	2,142.77	Valley	2,507.74
Franklin	1,133.70	Washington	1,541.97
Fremont	1,338.80		
Gem	1,211.24	Total:	$130,000.00

SPECIAL STATE TAX CHARGES MADE BY STATE TAX COMMISSION

Year	Water Pollution Control Sinking Bond Fund Tax Collected by Counties	State Levy/Dollar Assessed Value	Private Railroad Car Companies (Assessed Value under $100,000 Section 63-804, I.C.) Amount of Tax	Average Levy
1974	$139,000	.0001018	$ 72,546.81	.0785445
1975	136,000	.0000889	77,985.39	.0831048
1976	137,200	.0000815	72,043.28	.0809841
1977	70,000	.0000328	81,395.58	.0849264
1978	139,000	.0000582	65,143.90	.0768655
1979	140,000	.0000501	78,160.74	.0602708
1980	140,000	.0000067*	** 86,169.02	.0089770
1981	90,000	.0000043*	**107,436.19	.0079751
1982	140,000	.0000057*	**135,010.43	.0081398
1983	160,000	.0000068*	**108,686.97	.0093841
1984	130,000	.0000053*		

* Per Dollar of Market Value

** Market Value Under $500,000

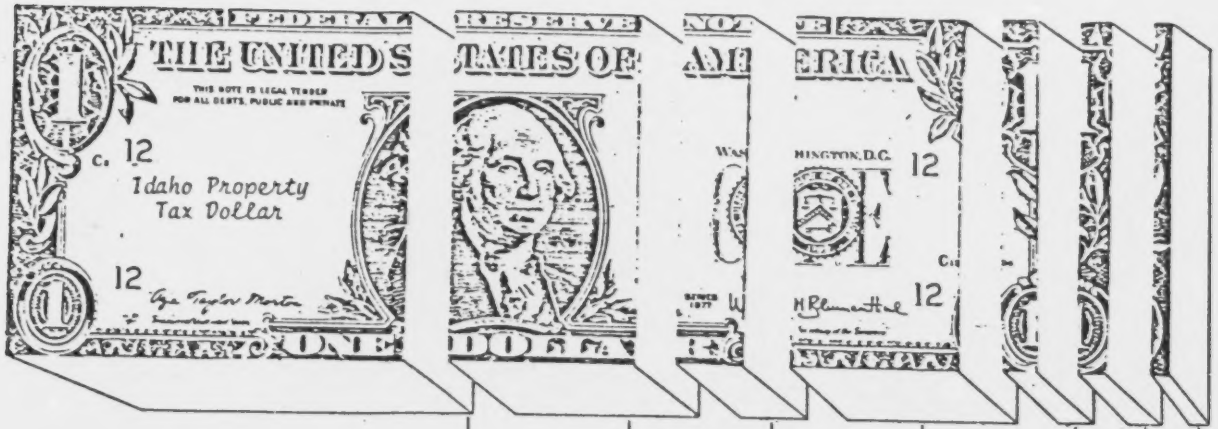
ANALYSIS OF PROPERTY TAX LEVIED 1979 - 1983

	1979	1980	1981	1982	1983*
Schools	88,400,964	104,152,826	98,804,422	105,961,593	121,111,839
County (Excl.Sch&Rds)	44,742,315	44,184,861	45,237,552	47,194,189	61,099,843
County Rds & Hiways	17,927,637	18,608,155	19,906,779	20,228,023	20,849,343
Cities	44,672,076	46,726,219	49,627,442	51,058,447	54,573,604
Fire, Cem., Other	11,178,106	10,378,973	12,189,212	12,334,764	12,973,542
Junior Colleges	2,178,475	2,587,020	2,954,461	3,207,909	3,431,619
State	121,591	130,303	84,419	127,860	137,597
Totals	209,221,164	226,768,357	228,804,287	240,112,785	274,177,387

*preliminary figures

PER DOLLAR DISTRIBUTION OF

IDAHO PROPERTY TAX LEVIED CALENDAR YEAR 1983



School Districts	44.2
County (Excl.Sch. & Rds)	22.3
County Roads & Highways	7.6
Cities	19.9
Fire, Cemetery & Other	4.7
Junior Colleges	1.2
State	.1
Total	One Dollar

TOTAL CALENDAR YEAR PROPERTY TAX CHARGES FOR ALL IDAHO TAXING UNITS USING MARKET VALUE

Year	Total Tax Charges by County Auditors	Tax Charge Percent of Diff. from Prior Year	Aver.Tax Rate Per $1.00 Market Value Col 2 ÷ Col 5	Estimated Total Market Value Calendar Year	Difference in Estimated Market Value From Prior Year Amount	Percent
1970*	102,548,693	+ 11.1	.014977	6,847,270,111		
1971**	108,701,755	+ 6.0	.015172	7,164,481,892	+ 317,211,781	+ 4.63
1972	115,529,093	+ 6.3	.015247	7,577,184,233	+ 412,702,341	+ 5.76
1973	122,456,880	+ 5.9	.015190	8,061,646,734	+ 484,462,501	+ 6.39
1974	133,857,832	+ 9.3	.014674	9,122,094,972	+ 1,060,448,238	+ 13.15
1975	155,548,626	+ 16.2	.015657	9,934,655,168	+ 812,560,196	+ 8.91
1976	174,337,021	+ 12.1	.015570	11,197,319,070	+ 1,262,663,902	+ 12.71
1977	211,299,641	+ 21.2	.016030	13,181,424,674	+ 1,984,105,604	+ 17.72
1978	225,434,559	+ 6.7	.014652	15,386,295,613	+ 2,204,870,939	+ 16.73
1979	209,221,164	- 7.2	.011208	18,666,775,058	+ 3,280,479,445	+ 21.32
1980	226,768,357	+ 8.4	.010673	21,247,760,927	+ 2,580,985,869	+ 13.83
1981	228,804,287	+ .9	.009801	23,344,337,412	+ 2,096,576,485	+ 9.87
1982	240,112,785	+ 4.9	.009771	24,574,230,089	+ 1,229,892,677	+ 5.27
1983	274,177,387	+ 14.2	.011787	23,261,552,123	- 1,312,677,966	- 5.34

* Water Pollution Control Bond Sinking Fund (included for first time)

** Eliminated due to business inventory exemptions: Livestock Disease Control and T. B. Indemnity (tax imposed on assessed value of horses, cattle, mules, hogs)
Sheep Commission Fund
Brand Inspection Fund (tax imposed on assessed value of cattle, horses, mules)
Honey Advertising Fund (.05¢ per colony of bees), Bee Inspection Fund (.03¢ per colony of bees)
Does not include 3-1/2% Gross Receipts Tax on Rural Electrical Associations

STATE TAX COMMISSION ANNUAL REVIEW OF COUNTY TAX CERTIFICATES

The State Tax Commission is required to make an annual review of tax levies for cities, school districts, highway and other taxing districts which have authority by law to levy taxes. This review, in accordance with Section 63-917, Idaho Code, is to ascertain excessive or unauthorized levies on certifications furnished to the Commission.

PROPERTY TAXING DISTRICTS

Values determined for state assessed properties are apportioned for local taxation to the taxing districts in which the property is located according to applicable statutes. The many taxing districts, viz.; city, road, schools, etc., were shown on "Tax Code Area" maps. All property located within a tax code area is subject to the combined levy of all taxing districts common to that area. To accommodate the various taxing districts into common areas, it necessitated 2648 tax code areas for 1984.

Taxing Districts or Authority	1980	1981	1982	1983	1984
Counties	44	44	44	44	44
Ambulance	6	6	6	7	7
Auditorium	1	1	1	1	1
Cemetery	172	173	175	175	176
Cities	199	199	199	199	199
Boise State University (unpaid bond obligation only)	1	1	1	1	1
Fair District	1	1	1	1	1
Fire Districts (Rural)	99	103	104	105	106
Flood Control District	11	11	12	12	11
Highway and Road (includes county road & bridge)	101	101	101	101	101
Hospital	13	13	13	13	13
Junior College	2	2	2	2	2
Library	45	45	45	46	46
Mosquito Abatement	6	6	6	7	7
Pest Extermination	2	2	2	2	2
Port District	1	1	1	1	1
Recreation	14	14	14	16	18
Rodent & Gopher Extermination	4	4	4	3	3
School Districts	115	115	115	115	115
Sewer Districts	24	26	28	29	29
Sewer & Water	29	30	33	36	37
Water	13	16	17	18	18
Watershed Improvement	10	10	10	10	10
Regional Airport	1	1	1	0	0
Weather Modification	1	1	1	1	1
Solid Waste	0	0	0	1	1
Weed Control	0	0	0	1	1
Totals	915	926	936	947	951

Drainage, Irrigation and Television Translator Districts not listed.

1983 URBAN & RURAL TAX RATES

	TAX RATES AVERAGE	ACTUAL
	Urban	Rural
ADA	1.5182%	1.2083
ADAMS	0.9813	0.5962
BANNOCK	1.6738	1.0378
BEAR LAKE	1.5813	1.2654
BENEWAH	1.3847	0.9731
BINGHAM	1.8298	1.1549
BLAINE	0.8827	0.6180
BOISE	1.0121	0.6611
BONNER	1.0240	0.5922
BONNEVILLE	1.8776	1.2740
BOUNDARY	1.3058	0.9848
BUTTE	1.3095	0.8909
CAMAS	1.2770	0.7016
CANYON	1.4905	0.9642
CARIBOU	1.3414	0.8505
CASSIA	0.9927	0.7341
CLARK	1.5144	1.2238
CLEARWATER	1.2653	0.7759
CUSTER	0.9283	0.6751
ELMORE	1.5104	0.7932
FRANKLIN	1.2030	0.8392
FREMONT	1.5867	1.0091
GEM	1.1491	0.8296
GOODING	1.7303	0.9705
IDAHO	0.9834	0.5375
JEFFERSON	1.4269	0.9200
JEROME	1.5464	1.0054
KOOTENAI	1.5339	1.1058
LATAH	1.6260	1.1798
LEMHI	1.3174	0.6556
LEWIS	1.4752	0.9817
LINCOLN	1.4327	0.8191
MADISON	1.3785	1.1134
MINIDOKA	1.1616	0.8694
NEZ PERCE	1.6077	0.7449
ONEIDA	1.8596	1.1672
OWYHEE	1.4934	0.9893
PAYETTE	1.8573	1.1238
POWER	1.4316	0.7906
SHOSHONE	1.7830	1.0430
TETON	0.8747	0.6009
TWIN FALLS	1.4971	0.8361
VALLEY	0.9103	0.5860
WASHINGTON	1.3118	0.8507
TOTAL	1.4480	0.9538

CIRCUIT BREAKER STATISTICS

Idaho's Circuit Breaker Program of property tax relief evolved in 1974 from the widow's exemption program. In its initial year, 15,932 claims were submitted and 15,924 were approved by the State, which paid an appropriated $1.5 million to cover about 80% of $1.87 million in approved claims. Changes occurring in various aspects of the program have tended to produce a broader, more widely applicable tax relief system reaching many middle income, as well as lower income, senior citizens and other homeowners.

Significant eligibility changes include the doubling of the maximum benefits from $200 to $400 in 1979, the inclusion of permanently disabled persons in the program in 1981, the use of cost of living adjustments beginning in 1980, and the allowance for medical expenses to be deducted from income beginning in 1981. Of these changes, only the doubling of benefits has had a demonstrable substantial impact.

Chart I outlines tha tax reduction program comparing number of claimants, total and per claimant benefits, maximum allowable income and maximum benefit for each year of the program's existence.

CHART I

	Approved Applicants		Benefits Paid by State		Eligibility	
(Calendar) Year	Number	% Change From Prior Year	Per Applicant Average $	Total ($ Million)	Maximum Income $	Maximum Benefit $
1974	15,924		94.20*	1.50	5,000	200
1975	13,912	-12.6%	116.45	1.62	5,000	200
1976	14,336	+ 3.0%	117.19	1.68	5,500	200
1977	13,322	- 7.1%	119.35	1.59	5,500	200
1978	15,786	+18.5%	184.34	2.91	7,500	400
1979	15,467	- 2.0%	185.56	2.87	7,500	400
1980	15,650	+ 1.2%	174.44	2.73	8,750	400
1981	17,160	+ 9.7%	175.06	3.00	10,000	400
1982	17,633	+ 2.8%	181.46	3.22**	11,100	400
1983	17,649	+ 0.1%	177.25	3.13***	11,900	400

* State paid 80% of total approved claims amount.
** Total benefit: Counties' share, $294,000.
*** State paid $2.799 million or 89.5%.

While the 1978 doubling of maximum individual benefits resulted in a large 83% increase in total circuit breaker benefits that year, since 1978 total program costs have increased only 7.5% through 1983. This represents an average annual increase of 1.5%. During this same period, the number of claimants increased by 11.8%, but the per claimant benefits paid decreased by 3.8%.

The circuit breaker program does not operate independently; rather, it is influenced and impacted by most property tax changes. The annual increase of the total property tax leveled off between 1978 and 1981, increasing less than 1% during that period. However, because residential property was generally underassessed prior to 1980, residential property taxes generally increased more rapidly during this period, in spite of the implementation of a homeowner's partial exemption beginning in 1980. Between 1981 and 1983, the general property tax increase averaged 9.8% per year and the 12.8% single year increase from 1982 to 1983 offset much of the anticipated decrease in circuit breaker benefits resulting from the homeowner's exemption which changed from 20% to 50% in 1983.

The cumulative impact of overall property tax changes and circuit breaker changes can be summarized as follows:

1. In terms of total benefits (costs), the circuit breaker program has been virtually level since 1978, following a large increase between 1977 and 1978.
2. Benefits paid per claimant have declined slightly after peaking in 1979.
3. The total number of claimants increased significantly between 1980 and 1982 and leveled in 1983.

Charts II, III and IV trace program benefits since 1974 and again demonstrate the impact of the doubling of maximum benefits in 1978. With reference to other program changes, impact can be described as follows:

Cost of Living Adjustments:

Factors have been applied annually to adjust income brackets so that claimants are not penalized by inflation compensation given by Social Security. By grouping 1983 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets with few (about 10%) earning more than $10,000.

1983 Income Bracket ($)	% of Claimants	Cumulative % of Claimants
Less than 5,000	29.7	29.7
5,001 - 6,000	14.3	44.0
6,001 - 7,000	12.6	56.6
7,001 - 8,000	12.4	69.0
8,001 - 9,000	11.3	80.3
9,001 - 10,000	9.2	89.5
10,001 - 11,000	7.3	96.8
11,001 - 11,900	3.2	100.0

The median or typical circuit breaker household has $6,500 in income (after medical expenses). Benefits paid equal about 90% of taxes at the median income level. However, at income levels exceeding $10,000 benefits paid represent less than 50% of taxes due. Because claimants in higher income brackets are eligible for much less tax relief, total benefits paid to all applicants whose income exceeds $10,000 equals only about $150,000, or about $80 per claimant instead of the $177 per claimant overall average.

Income brackets have not been adjusted for 1984, because of the delay in the Social Security adjustment. For 1985, brackets are scheduled to increase by 3.5% raising the top bracket to $12,300. It should be noted that Idaho's maximum allowable circuit breaker income is near the national median for states with similar programs. Income limits range from $5,500 (not including Social Security) in Arizona to $74,000 in Michigan.

Medical Expense Deduction:

The average medical expense deduction was $636 per claimant in 1983. Since applicants typically receive 61% of maximum benefits for which they are eligible, this deduction translates into about $18 per claim or $318,000 in overall benefits. Allowance of this deduction, therefore, increases program costs by about 10%.

Allowance of Benefits for Widowers and Disabled:

The vast majority of all circuit breaker program beneficiaries are senior citizens over age 65. Categorization of all applicants is as follows:

Status	% of Applicants
Over Age 65	87.2
Younger Widows	7.9
Younger Widowers	0.1
Disabled: 10% Service-Connected Veterans Disability	0.7
Non Service-Connected Veterans Disability	0.4
Social Security Disabled	2.7
Blind	0.1
Multiple Criteria	0.9
TOTAL	100.0

Widowers constitute 0.1% of the total number of claimants and benefits to this group have an estimated total cost of $3,368.

855 disabled applicants (including those qualifying by reason of meeting more than one requirement) cost approximately $152,000 in benefits.

In its annual audit of applications, the State Tax Commission attempts to determine the validity of all claims submitted. Since the inception of this audit process in 1977, net savings of $338,500 have been realized, including $58,000 in 1983.

IDAHO'S TAX BURDEN RELATIVE TO OTHER STATES
1981-1982

CHART I: 1982 Per Capita Income

This chart indicates an important measure of economic comparison between states by showing the 1982 per capita personal income for each state, changes in ranking from 1981, percent changes in each state's income since 1981, and the percent each state's income differs from Idaho's income. The source for this data is the Bureau of Economic Analysis.

Idaho had the 43rd highest per capita income among all states (including the District of Columbia) in 1982, and can be seen to have decreased significantly in respect to its 1981 level. The average state has 19.4% higher per capita income than Idaho, as compared to only 17.4% higher in 1981. Only Utah has a lower per capita income among the 11 western states. Idaho experienced the smallest increase in per capita income in the nation from 1981-1982. This probably reflects both the slowdown in Idaho's population growth and the significant impact of this most recent recessional period on Idaho's economy.

CHART II: 1981-1982 Per Capita State and Local Taxes

The information on this chart was derived from Governmental Finances in 1981-1982, U. S. Department of Commerce, October 1983. Much useful information can be learned from this chart which arrays states according to the amount of total state and local taxes collected per person during the 1981-1982 fiscal year. Idaho's position in this respect has dropped substantially since the 1980-1981 period when we were 41st. The average state is now 44.8% higher than Idaho in this measurement, up from 33.5% higher one year earlier. No western state, at this time, has lower per capita taxes than Idaho. In the closest ranking western state, Utah, per capita taxes were 13.2% higher than in Idaho. Although Idaho's per capita taxes did increase slightly from 1980-1981 levels, our rate of increase was far less than the nationwide average rate of increase. This restriction of state and local revenue was reflected in state government shortfalls which became noticeable in 1981-1982.

CHART III: 1981-1982 State and Local Taxes per $1,000 Personal Income (Using 1982 Calendar Year Personal Income)

Developed from data presented in Charts I and II, Chart III displays an array of all states in order of state and local taxes per $1,000 personal income. This comparison is especially useful, since it deals with the ability of states to raise taxes and individuals to pay taxes and it allows the establishment of a relatively more meaningful picture of tax burdens in states with widely varying incomes and taxes.

This chart shows that nationwide, state and local taxes vary from more than 39.5% of income in Alaska to about 8.0% of income in Florida. Idaho's position indicates slightly higher tax burden than had been apparent during the 1980-1981 period. However, this change is mostly due to the severely restricted income growth Idaho experienced, and not to the negligible tax revenue increase that occurred.

Even during a predominantly recessional period, in 18 states personal income levels increased more rapidly than state and local taxes. This is indicated by the negative percent changes shown in Column 3. Only 13 states show greater increases than Idaho in taxes as a percent of income. Idaho no longer had the lowest tax burden of the 11 western states, with this position now taken over by Colorado. The national average tax burden was 6.1% higher than Idaho's tax burden.

It should be noted that the fiscal year 1981-1982 was used for tax data against which 1982 calendar year income figures were applied in the development of Chart III. Since incomes are therefore one-half year ahead of taxes, actual amounts of tax paid per $1,000 earned for 1981-1982 would be a few percent higher in each case than the figures shown. However, it is unlikely that the respective positions of the states would be affected appreciably by this discrepancy, since the approach taken was applied consistently to all states.

Chart IIIa was developed in conjunction with Chart III and shows the actual position of each state with respect to each other state, to Idaho, and to the national average. The letters inside the circles on this chart match the abbreviations found for each state on Chart III. The line of best fit represents the national average relationship between taxes and income and is based on per capita personal income data and per capita state and local tax data from every state. The line was determined using linear regression analysis and has a coefficient of determination (r^2) of .45, indicating a moderate degree of fit. The general conclusion from the data then is that as per capita income increases, per capita state and local taxes also tend to increase.

Chart IIIa is further subdivided into quadrants based on income and taxes in the median state. The 21 states (including Washington, D.C.) in the upper right-hand Quadrant I can be said to have relatively high income levels, but also relatively high taxes. Conversely, the 21 states positioned in Quadrant III (lower left) have lower taxes, but also relatively low income levels. Idaho is included in this group of states and is accompanied by 2 other western states, Utah and Arizona. Four states are in the particularly favorable position of Quadrant IV (lower right), having relatively high income and low taxes. These states are Kansas (KS), Florida (FL), Texas (TX), and Virginia (VA). Two of these states, Texas and Virginia, have maintained this position for at least 6 years. Kansas has been in this quadrant for 3 of the last 4 years. Three additional states are in the unfavorable position of Quadrant II (upper left), in which relatively high taxes are coupled with relatively low income. Included in this group are Montana (MT), Oregon (OR), and Rhode Island (RI). Of these states, Rhode Island has been in this situation for 2 years, while Oregon has been in this unfavorable position for 3 years, and Montana has maintained its position for at least 6 years. Vermont and Wisconsin cannot be assigned to quadrants since they represent the median states for per capita taxes and per capita income, respectively. Idaho's position is somewhat worse than last year. Although it is still in Quadrant III, it has moved further to the left, signifying a comparative decrease in personal income. It should be noted that Alaska (AK) is not in its true position relative to the other states, but should actually be much higher and to the left of the average line. Wyoming, which is also somewhat out of position, actually should be slightly to the left of the average line also.

CHART IV: Per Capita State and Local Property Taxes 1981-1982

This chart was developed using the same source as Chart II and arrays the states according to per capita property taxes during the 1981-1982 period. Idaho ranks 37th in this category, having decreased 2 places since the 1980-1981 year. This decline is a result of property tax restrictions in place since 1979 which, through 1982, held the growth in the property tax to a rate considerably below the general inflation rate.

The national average per capita property tax was 53.3% higher than Idaho during 1981-1982. Only 2 western states, New Mexico and Nevada, were below Idaho in this statistic. Nevada experienced the greatest reduction in per capita property taxes in the nation between the 1980-1981 and the 1981-1982 periods. Idaho joined the small group of only 7 states in which per capita property taxes declined during a time period in which the national average per capita property taxes increased 6.9%.

CHART V: Five-Year Comparative State and Local Taxes per $1,000 Personal Income

This chart shows the tax burden and ranking of each state over a five-year period, beginning with the 1977-1978 fiscal year. It is interesting to note the significant rank changes that have occurred in several states. Long-term declining tax burdens are evident in Massachussets, Colorado, and Arizona, while West Virginia and Iowa are examples of states with increasing tax burdens. Idaho's tax burden has remained relatively stable over this time period.

CONCLUSION:

Idaho's overall position in respect to tax burden and income has worsened somewhat between the 1980-1981 and the 1981-1982 years. Tax burden levels are still, however, very low and have remained low for many years. Similarly, the state's revenue position has gradually worsened over this period.

CHART I
1982 Per Capita Personal Income
Ranking of U. S. by State

Rank Change Since 1981	State		$ Amount Per Capita	Rank	Percent Change from 1981	Percent Each State Differs From Idaho
± 0	Alaska		$16,257	1	+ 18.1	+ 80.1
± 0	District of Columbia		14,550	2	+ 18.3	+ 61.1
- 1	Connecticut		13,748	3	+ 7.3	+ 52.3
- 1	New Jersey		13,089	4	+ 7.9	+ 45.0
- 1	California	W	12,567	5	+ 5.4	+ 39.2
- 1	Wyoming	W	12,372	6	+ 6.1	+ 37.0
+ 2	New York		12,314	7	+ 7.4	+ 36.4
+ 3	Colorado	W	12,304	8	+ 9.7	+ 36.3
- 1	Maryland		12,238	9	+ 6.6	+ 35.5
- 4	Illinois		12,100	10	+ 4.5	+ 34.0
+ 1	Massachusetts		12,088	11	+ 8.6	+ 33.9
- 5	Nevada	W	11,981	12	+ 3.5	+ 32.7
+ 2	Kansas		11,765	13	+ 8.8	+ 30.3
- 1	Delaware		11,731	14	+ 5.7	+ 29.9
- 1	Hawaii		11,652	15	+ 5.6	+ 29.1
- 6	Washington	W	11,560	16	+ 2.5	+ 28.0
+ 1	Texas		11,419	17	+ 6.4	+ 26.5
+ 6	Oklahoma		11,370	18	+ 11.0	+ 25.9
- 2	Minnesota		11,175	19	+ 3.8	+ 23.8
+ 2	Virginia		11,095	20	+ 7.2	+ 22.9
+ 5	Florida		10,978	21	+ 8.0	+ 21.6
- 6	Michigan		10,956	22	+ 1.5	+ 21.3
- 3	Pennsylvania		10,955	23	+ 5.6	+ 21.3
+ 1	North Dakota		10,876	24	+ 6.5	+ 20.5
- 6	Iowa		10,791	25	+ 3.0	+ 19.5
+ 2	Wisconsin		10,774	26	+ 7.2	+ 19.3
+ 3	New Hampshire		10,729	27	+ 7.4	+ 18.8
- 1	Rhode Island		10,723	28	+ 5.6	+ 18.8
- 8	Nebraska		10,683	29	+ 3.1	+ 18.3
- 7	Ohio		10,677	30	+ 3.5	+ 18.3
- 2	Oregon	W	10,335	31	+ 3.3	+ 14.5
+ 2	Louisiana		10,231	32	+ 7.5	+ 13.3
- 2	Arizona	W	10,173	33	+ 4.3	+ 12.7
- 1	Missouri		10,170	34	+ 5.4	+ 12.6
- 3	Indiana		10,021	35	+ 3.1	+ 11.0
+ 2	South Dakota		9,666	36	+ 9.4	+ 7.1
± 0	Georgia		9,583	37	+ 7.3	+ 6.1
- 3	Montana	W	9,580	38	+ 1.8	+ 6.1
± 0	Vermont		9,507	39	+ 9.0	+ 5.3
+ 2	New Mexico	W	9,190	40	+ 7.8	+ 1.8
- 1	North Carolina		9,044	41	+ 4.6	+ 0.2
- 1	Maine		9,042	42	+ 5.9	+ 0.1
- 7	Idaho	W	9,029	43	+ 1.0	± 0.0
± 0	Kentucky		8,934	44	+ 6.1	- 1.1
- 2	Tennessee		8,906	45	+ 5.4	- 1.4
± 0	Utah	W	8,875	46	+ 6.8	- 1.7
- 2	West Virginia		8,769	47	+ 4.7	- 2.9
- 1	Alabama		8,649	48	+ 5.2	- 4.2
± 0	South Carolina		8,502	49	+ 5.8	- 5.8
- 2	Arkansas		8,479	50	+ 5.4	- 6.1
- 1	Mississippi		7,778	51	+ 5.0	- 13.9
	U.S. Average		$10,784		+ 2.8	+ 19.4
	U.S. Median		$10,774		+ 5.7	+ 19.3

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CHART II
Per Capita State and Local Taxes
1981-1982 Fiscal Year*

Rank Change Since 1981	State		$ Dollar Amount	Rank	Percent Change from 1981-1982	Percent Each State Differs From Idaho
+ 0	Alaska		$6,422.37	1	+ 0.4	+ 664.4
± 0	Wyoming	W	2,384.06	2	+ 39.9	+ 183.7
± 0	District of Columbia		1,945.17	3	+ 9.8	+ 131.5
- 1	New York		1,779.68	4	+ 9.2	+ 111.8
- 1	Hawaii		1,389.54	5	- 0.3	+ 65.4
- 1	Massachusetts		1,342.74	6	- 0.4	+ 59.8
+ 0	New Jersey		1,339.73	7	+ 9.0	+ 59.5
- 2	California	W	1,313.76	8	+ 4.2	+ 56.4
- 1	Connecticut		1,305.11	9	+ 8.9	+ 55.3
± 0	Minnesota		1,271.91	10	+ 8.7	+ 51.4
- 2	Maryland		1,258.62	11	+ 6.8	+ 49.8
± 0	Michigan		1,251.16	12	+ 8.5	+ 48.9
± 0	Wisconsin		1,244.07	13	+ 8.4	+ 48.1
+ 5	Rhode Island		1,207.72	14	+ 10.6	+ 43.7
+ 2	Montana	W	1,205.24	15	+ 9.5	+ 43.4
- 2	Delaware		1,199.50	16	+ 6.5	+ 42.8
- 6	Illinois		1,194.82	17	+ 2.6	+ 42.2
+ 7	Oklahoma		1,151.72	18	+ 14.1	+ 37.1
- 3	Nevada	W	1,150.74	19	+ 4.4	+ 37.0
+ 1	Washington	W	1,140.52	20	+ 9.9	+ 35.7
- 1	Iowa		1,133.43	21	+ 9.1	+ 34.9
+ 1	Colorado	W	1,127.65	22	+ 10.1	+ 34.2
- 1	Pennsylvania		1,115.82	23	+ 8.0	+ 32.8
- 9	Oregon	W	1,115.25	24	+ 0.8	+ 32.7
+ 3	North Dakota		1,102.09	25	+ 11.8	+ 31.2
+ 1	Vermont		1,095.74	26	+ 11.0	+ 30.4
- 9	New Mexico	W	1,094.92	27	- 0.4	+ 30.3
+ 1	Louisiana		1,062.06	28	+ 8.6	+ 26.4
- 3	Kansas		1,050.46	29	+ 4.7	+ 25.0
± 0	Nebraska		1,037.33	30	+ 6.5	+ 23.5
+ 2	Maine		1,015.53	31	+ 7.5	+ 20.9
- 8	Arizona	W	1,007.10	32	- 0.5	+ 19.9
- 2	Texas		1,005.19	33	+ 4.6	+ 19.6
- 2	Virginia		1,003.39	34	+ 6.1	+ 19.4
± 0	Ohio		973.44	35	+ 11.5	+ 15.9
+ 3	West Virginia		955.65	36	+ 14.2	+ 13.7
- 3	Utah	W	950.97	37	+ 4.3	+ 13.2
- 2	Georgia		916.28	38	+ 7.3	+ 9.1
- 1	South Dakota		916.06	39	+ 7.8	+ 9.0
+ 3	New Hampshire		896.32	40	+ 12.8	+ 6.7
- 4	Florida		885.31	41	+ 4.1	+ 5.4
- 2	Indiana		879.18	42	+ 6.3	+ 4.6
- 1	North Carolina		864.73	43	+ 7.4	+ 2.9
- 1	Kentucky		853.53	44	+ 8.3	+ 1.6
- 4	Idaho	W	840.21	45	+ 3.9	± 0.0
- 2	Missouri		837.00	46	+ 6.0	- 0.4
- 1	South Carolina		820.61	47	+ 5.7	- 2.3
- 1	Tennessee		762.18	48	+ 3.1	- 9.3
- 1	Alabama		754.07	49	+ 2.1	- 10.3
- 1	Mississippi		742.18	50	+ 4.4	- 11.7
- 1	Arkansas		727.28	51	+ 7.2	- 13.4
	U.S. Average		$1,216.45		+ 12.7	+ 44.8
	U.S. Median		$1,095.74		+ 8.9	+ 30.4

* Used 1982 population figures and Table 5 of 1981-1982 Governmental Finances.

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CHART III
State and Local Taxes Per $1000 Personal Income
1981-1982 Fiscal Year
(Using 1982 Calendar Year Income)

Rank Change Since 1981	State			$ Dollar Amount	Rank	Percent Change from 1981-1982	Percent Each State Differs From Idaho
= 0	Alaska	(AK)		$395.20	1	- 15.0	+ 324.9
= 0	Wyoming	(WY)	W	192.81	2	+ 32.0	+ 107.3
= 0	New York	(NY)		144.52	3	+ 1.7	+ 55.4
= 0	Dist. of Columbia	(DC)		133.62	4	+ 2.4	+ 43.6
+ 2	Montana	(MT)	W	125.82	5	+ 7.5	+ 35.3
- 1	Hawaii	(HI)		119.28	6	- 5.5	+ 28.2
- 3	New Mexico	(NM)	W	119.12	7	- 7.6	+ 28.1
= 0	Wisconsin	(WI)		115.46	8	+ 1.2	+ 24.1
= 0	Vermont	(VT)		115.22	9	+ 1.8	+ 23.9
+ 5	Michigan	(MI)		114.19	10	+ 6.8	+ 22.8
+ 2	Minnesota	(MN)		113.82	11	+ 4.8	+ 22.4
+ 2	Rhode Island	(RI)		112.57	12	+ 4.6	+ 21.0
- 3	Maine	(ME)		112.26	13	+ 1.4	+ 20.7
- 8	Massachusetts	(MA)		111.08	14	- 8.3	+ 19.4
+ 8	West Virginia	(WV)		109.01	15	+ 9.1	+ 17.2
- 5	Oregon	(OR)	W	107.93	16	- 2.4	+ 16.0
- 5	Utah	(UT)	W	107.18	17	- 2.3	+ 15.2
+ 7	Iowa	(IA)		105.04	18	+ 5.9	+ 12.9
- 3	California	(CA)	W	104.54	19	- 1.1	+ 12.4
- 2	Louisiana	(LA)		103.80	20	+ 1.0	+ 11.6
- 2	Maryland	(MD)		102.85	21	+ 0.2	+ 10.6
- 1	New Jersey	(NJ)		102.35	22	+ 1.0	+ 10.0
- 3	Delaware	(DE)		102.21	23	+ 0.7	+ 9.9
= 0	Pennsylvania	(PA)		101.85	24	+ 2.2	+ 9.5
+ 3	North Dakota	(ND)		101.33	25	+ 5.0	+ 8.9
= 0	Oklahoma	(OK)		101.30	26	+ 2.8	+ 8.9
- 10	Arizona	(AZ)	W	98.98	27	- 4.6	+ 6.4
- 6	Illinois	(IL)		98.75	28	- 1.8	+ 6.2
+ 9	Washington	(WA)	W	98.66	29	+ 7.2	+ 6.1
+ 3	Nebraska	(NE)		97.12	30	+ 3.4	+ 4.4
- 4	South Carolina	(SC)		96.52	31	- 0.0	+ 3.8
= 0	Nevada	(NV)	W	96.08	32	+ 0.9	+ 3.3
- 2	Georgia	(GA)		95.62	33	+ 0.0	+ 2.8
+ 2	North Carolina	(NC)		95.62	34	+ 2.7	+ 2.8
- 1	Kentucky	(KY)		95.53	35	+ 2.1	+ 2.7
- 6	Mississippi	(MS)		95.43	36	- 0.6	+ 2.6
- 2	Connecticut	(CT)		94.92	37	+ 1.5	+ 2.0
- 9	South Dakota	(SD)		94.83	38	- 1.4	+ 1.9
+ 2	Idaho	(ID)	W	93.02	39	+ 2.8	+ 0.0
= 0	Colorado	(CO)	W	91.68	40	+ 0.4	- 1.4
+ 5	Ohio	(OH)		91.17	41	+ 7.7	- 2.0
- 3	Virginia	(VA)		90.44	42	- 1.0	- 2.8
- 6	Kansas	(KS)		89.30	43	- 3.8	- 4.0
- 1	Texas	(TX)		88.02	44	- 1.7	- 5.4
= 0	Indiana	(IN)		87.74	45	+ 3.1	- 5.7
- 4	Alabama	(AL)		87.19	46	- 3.0	- 6.3
= 0	Arkansas	(AR)		85.75	47	+ 1.7	- 7.8
- 4	Tennessee	(TN)		85.58	48	- 2.2	- 8.0
+ 1	New Hampshire	(NH)		83.55	49	+ 5.1	- 10.2
- 1	Missouri	(MO)		82.31	50	+ 0.6	- 11.5
- 3	Florida	(FL)		80.66	51	- 3.6	- 13.3
	U. S. Average			$109.19		+ 6.1	+ 17.4
	U. S. Median			$101.30		+ 2.4	+ 8.9

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CHART IV
Per Capita State and Local Property Taxes
1981-1982 Fiscal Year

Rank Change Since 1981	State		$ Dollar Amount	Rank	Percent Change from 1981-1982	Percent Each State Differs From Idaho
+ 1	Wyoming	W	$832.27	1	+ 24.8	+ 260.6
- 1	Alaska		824.66	2	- 3.5	+ 257.3
+ 1	New Jersey		585.33	3	+ 7.8	+ 153.6
+ 2	Montana	W	571.54	4	+ 8.7	+ 147.7
+ 0	New York		570.78	5	+ 8.1	+ 147.3
+ 1	Connecticut		556.83	6	+ 6.0	+ 141.3
+ 1	New Hampshire		554.05	7	+ 10.1	+ 140.1
**	District of Columbia		537.40	8	**	+ 132.9
+ 0	Michigan		531.68	9	+ 13.4	+ 130.4
+ 0	Rhode Island		507.31	10	+ 12.0	+ 119.8
- 8	Massachusetts		506.11	11	- 13.9	+ 119.3
- 1	Oregon	W	479.80	12	+ 6.8	+ 107.9
+ 0	Vermont	W	449.22	13	+ 9.6	+ 94.7
- 2	Nebraska		444.39	14	+ 7.0	+ 92.6
- 1	Iowa		438.04	15	+ 9.1	+ 89.8
+ 0	Wisconsin		433.98	16	+ 11.3	+ 88.0
- 2	Illinois		425.03	17	+ 6.0	+ 84.2
- 1	Kansas		420.68	18	+ 8.6	+ 82.3
+ 0	Colorado	W	394.68	19	+ 9.2	+ 71.0
- 2	South Dakota		385.53	20	+ 4.9	+ 67.1
- 1	Maine		380.76	21	+ 7.0	+ 65.0
+ 0	Texas		341.12	22	+ 5.3	+ 47.8
+ 5	Washington	W	337.24	23	+ 12.1	+ 46.1
- 4	Minnesota		336.80	24	+ 3.0	+ 45.9
+ 2	California	W	336.68	25	+ 10.3	+ 45.9
- 1	Maryland		335.52	26	+ 8.3	+ 45.4
+ 2	Ohio		328.49	27	+ 11.8	+ 42.3
- 4	Arizona	W	313.71	28	- 0.5	+ 35.9
- 3	Indiana		311.06	29	+ 0.9	+ 34.8
+ 3	Florida		302.99	30	+ 16.5	+ 31.3
- 1	North Dakota		297.91	31	+ 3.1	+ 29.1
- 1	Virginia		292.50	32	+ 10.2	+ 26.7
- 1	Pennyslvania		291.49	33	+ 9.9	+ 26.3
- 1	Utah	W	260.10	34	+ 1.8	+ 12.7
+ 4	Hawaii		255.94	35	+ 25.3	+ 10.9
+ 1	Georgia		246.50	36	+ 11.6	+ 6.8
- 2	Idaho	W	230.78	37	- 0.3	+ 0.0
- 2	Missouri		227.59	38	+ 2.4	- 1.4
- 16	Nevada		209.76	39	- 34.7	- 9.1
+ 0	North Carolina		201.18	40	+ 5.9	- 12.8
+ 0	South Carolina		195.38	41	+ 9.9	- 15.3
- 4	Tennessee		192.45	42	- 8.8	- 16.6
- 1	Delaware		181.89	43	+ 5.8	- 21.2
- 1	Oklahoma		165.28	44	+ 1.5	- 28.4
- 1	Mississippi		160.68	45	+ 7.4	- 30.4
- 1	West Virginia		160.01	46	+ 7.8	- 30.7
+ 0	Arkansas		155.96	47	+ 9.0	- 32.4
+ 0	Kentucky		149.96	48	+ 5.6	- 35.0
- 3	New Mexico	W	146.50	49	- 1.2	- 36.5
- 1	Louisiana		129.76	50	+ 5.9	- 43.8
- 1	Alabama		87.95	51	+ 1.4	- 61.9
	U. S. Average		$353.80		+ 6.9	+ 53.3
	U. S. Median		$335.52		+ 8.6	+ 45.4

** Data not computed for District of Columbia until this year.

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CHART V
5-YEAR COMPARATIVE STATE & LOCAL TAXES
PER $1000 PERSONAL INCOME
(Order Based on Rank in Most Current Year)

State		Amount in Dollars ($)					Rank for Each Year				
		1977/ 1978	1978/ 1979	1979/ 1980	1980/ 1981	1981/ 1982	1977/ 1978	1978/ 1979	1979/ 1980	1980/ *** 1981	1981/ 1982
Alaska		170.65	226.95	327.50	464.81	395.20	1	1	1	1	1
Wyoming	W	133.83	130.15	128.41	146.06	192.81	5	4	3	2	2
New York		159.08	150.78	145.70	142.15	144.52	2	2	2	3	3
District of Columbia		**	**	**	130.49	133.62	**	**	**	4	4
Montana	W	120.93	117.16	117.11	117.02	125.82	11	10	6	8	5
Hawaii		125.52	129.51	126.47	126.26	119.28	9	5	4	6	6
New Mexico	W	116.03	109.73	112.13	128.92	119.12	14	17	11	5	7
Wisconsin		128.78	120.10	113.54	114.13	115.46	6	8	10	9	8
Vermont		127.43	123.19	114.99	113.20	115.22	7	7	8	10	9
Michigan		113.03	111.59	108.08	106.89	114.19	17	15	14	16	10
Minnesota		126.60	123.66	115.67	108.62	113.82	8	6	7	14	11
Rhode Island		113.51	114.59	105.09	107.59	112.57	15	11	17	15	12
Maine		120.43	113.40	108.30	110.66	112.26	12	12	13	11	13
Massachusetts		138.57	132.28	122.80	121.11	111.08	3	3	5	7	14
West Virginia		101.95	104.90	102.02	99.90	109.01	30	25	25	24	15
Oregon	W	107.73	106.91	105.03	110.54	107.93	23	21	18	12	16
Utah	W	110.83	111.85	109.78	109.66	107.18	19	14	12	13	17
Iowa		99.26	101.07	103.36	99.23	105.04	37	31	21	26	18
California	W	137.50	105.34	107.17	105.70	104.54	4	24	15	17	19
Louisiana		106.66	106.37	99.39	102.79	103.80	25	23	27	19	20
Maryland		117.75	112.98	105.57	102.65	102.85	13	13	16	20	21
New Jersey		113.20	108.79	104.13	101.34	102.35	16	18	19	22	22
Delaware		110.52	111.07	102.40	101.47	102.21	20	16	24	21	23
Pennsylvania		111.34	107.67	103.67	99.63	101.85	18	19	20	25	24
North Dakota		100.55	92.08	96.81	96.50	101.33	32	40	32	29	25
Oklahoma		92.47	88.52	90.68	98.53	101.30	43	44	40	27	26

CHART V
5-YEAR COMPARATIVE STATE & LOCAL TAXES
PER $1000 PERSONAL INCOME
(Order Based on Rank in Most Current Year)
(Continued)

		Amount in Dollars ($)					Rank for Each Year				
State		1977/ 1978	1978/ 1979	1979/ 1980	1980/ 1981	1981/ 1982	1977/ 1978	1978/ 1979	1979/ 1980	1980/ 1981	1981/ 1982
Arizona	W	122.97	119.16	114.60	103.75	98.98	10	9	9	18	27
Illinois		103.00	102.43	103.02	100.59	98.75	29	29	22	23	28
Washington	W	109.36	103.68	95.92	92.00	98.66	21	26	33	39	29
Nebraska		107.40	103.14	102.86	93.95	97.12	24	27	23	34	30
South Carolina		97.84	96.26	97.48	96.56	96.52	39	37	30	28	31
Nevada	W	106.37	107.06	90.63	95.22	96.08	27	20	41	33	32
Georgia		100.28	98.43	95.37	95.60	95.62	33	35	35	32	33
North Carolina		97.73	96.30	95.70	93.13	95.62	40	36	34	37	34
Kentucky		100.18	99.81	97.21	93.58	95.53	34	33	31	35	35
Mississippi		106.44	103.01	98.24	96.00	95.43	26	28	29	31	36
Connecticut		105.59	99.99	91.32	93.48	94.92	28	32	38	36	37
South Dakota		99.48	99.28	101.02	96.21	94.83	36	34	26	30	38
Idaho	W	99.92	101.36	93.63	90.46	93.02	35	30	36	42	39
Colorado	W	108.79	106.58	98.72	91.34	91.68	22	22	28	41	40
Ohio		89.18	88.19	85.63	84.64	91.17	50	45	44	47	41
Virginia		98.62	94.91	91.10	91.39	90.44	38	39	39	40	42
Kansas		101.21	95.12	92.77	92.78	89.30	31	38	37	38	43
Texas		91.51	85.29	84.43	89.55	88.02	46	50	47	44	44
Indiana		91.70	87.39	83.23	85.08	87.74	45	47	49	46	45
Alabama		89.96	89.54	86.80	89.86	87.19	48	43	43	43	46
Arkansas		92.64	85.74	90.04	84.34	85.75	42	49	42	48	47
Tennessee		93.67	90.27	84.99	87.54	85.58	41	41	45	45	48
New Hampshire		91.00	86.48	81.04	79.51	83.55	47	48	50	51	49
Missouri		89.30	87.96	84.55	81.84	82.31	49	46	46	50	50
Florida		92.37	90.24	84.24	83.63	80.66	44	42	48	49	51

**District of Columbia data not available prior to 1980/1981.
***Rankings adjusted for inclusion of District of Columbia.

1982 COUNTY TAX BURDENS IN IDAHO

Taxes in states throughout the United States are often compared to help companies and individuals determine in which areas it may be more beneficial to locate. In addition to nationwide studies, it is important to recognize that within any given state, taxes may vary considerably from place to place. Some states have local option sales or income taxes. All states have property taxes with differing rates, usually determined by services provided in each local area within the state.

The purpose of this report is to analyze Idaho's taxes on a county-by-county basis and to determine the tax burdens attributable to each county. Although, except for the property tax, tax rates do not vary between counties, economic conditions are often different. Because of these differing conditions, the ability of taxpayers to afford their taxes changes from area to area and the burden placed on the taxpayer varies. In order to fully analyze this burden, it is necessary to look at the relationship between population, income, and taxes in several ways, as presented on the charts used in this study.

Information contained in this study represents an annual updating of tax burden computations prepared for several years. Although some tax information for 1983 is already available, county population projections for that year have not yet been released and 1983 county income data will not be available until 1985. For this reason, all information in this current tax burden study has been restricted to a 1982 base.

CHART A: 1982 Per Capita Income

Chart A indicates the estimated population of each county on July 1, 1982, and the total personal income in each case. From this information, per capita income can be calculated and counties of varying populations can be compared. It is interesting to note that only one of the five highest per capita income counties has a large urban population center, while three others in the top five are almost entirely rural and represent some of the lowest population counties in the state. Three of the five counties having the lowest per capita income are clustered in the northeast corner of the state. Overall Idaho per capita income was unchanged from its 1981 level. However, many individual counties experienced significant changes in per capita income during this period. In Boise, Custer, and Gem counties, per capita income increased by at least 9%, while in Cassia, Power, and Shoshone counties, decreases of 11% or more occurred. Only 16 counties showed any increased income in comparison to 1981 levels.

CHARTS B, C and D: 1982 Per Capita Property Taxes

In Chart B, total property taxes in each county can be compared on a per capita basis. A per capita tax capacity index has also been developed in order to demonstrate where an individual county's per capita taxes fall in relation to the state average. From this statistic, it can be seen that Power County, with a total per capita property tax capacity index of 218.3, has nearly four times the per capita tax load of Idaho County, which has an index of 57.6. Any county with an index close to 100 is one where taxes paid per resident are about average.

Results shown in this chart are somewhat misleading due to the exceptionally high amount of taxes paid by utility property in certain counties. In order to more accurately portray comparative property taxes, Chart C shows the per capita property taxes resulting from levies on real and personal property only. Even this picture is partially obscured by heavy concentrations of mining or industrial property, as are found in Nez Perce (7), Caribou (8), and Custer (9) counties.

Chart D indicates on a per capita basis only those property taxes paid by residential property. Although this concept may be somewhat misleading since many nonresidential taxes are paid indirectly by residential taxpayers (i.e., higher grocery bills, etc.), a more precise picture of direct taxes is presented. Power county ranks 24th in this chart as opposed to 2nd in Chart C, indicating that most of the heavy tax burden shown for this county is nonresidential. Similarly, Shoshone County's ranking drops from 14th (Chart C) to 34th (Chart D). Caribou County changes from 8th to 31st. Conversely, large urban counties with a preponderance of residential property rank very high on Chart D. Six of the ten counties in Idaho having populations greater than 24,900 are ranked in the top ten counties on Chart D. The rankings of these six counties moved upward by an average of more than 10 places from Chart C to Chart D.

The increase in per capita property taxes has tended to correspond with the moderate general property tax increase in 1982. Only 6 counties showed a net decrease in per capita taxes from 1981, with the most significant decrease evident in Shoshone County (-27.4%). Although this was due partly to adverse economic trends with respect to mining operations, it is interesting to note that the largest increase in per capita taxes, 32.8% in Custer County, was also a response to mining activity.

CHARTS E and F: 1982 Property Taxes Per $1,000 Personal Income

In order to determine whether high or low property taxes in a particular area represent more of a burden to taxpayers in different counties, it is useful to relate these taxes to income. This calculation has been made in Chart E and results indicate that many counties which appeared to have high taxes on a per capita basis do not have such high taxes when ability to pay (income) is taken into consideration. Relatively high incomes in Ada, Bonneville and Twin Falls counties tend to offset higher taxes and caused these counties to drop an average of nearly 10 places in the rank column.

Many of the lower per capita income counties show comparatively high tax burdens as indicated by Chart E. Of the 14 counties with per capita incomes of less than $7,900, all except Gooding show increases in rank from Chart C to Chart E because of extremely low incomes. In 4 counties, Franklin, Fremont, Madison, and Owyhee, the increase in rank was at least 10 places between these two charts.

Comparative Sales Tax Potential

Extension of this tax burden study to include sales tax is somewhat dubious and was not undertaken for several reasons. A substantial amount of sales tax is attributable to multicounty associations and other states. Also, reporting of sales taxes by county may be only marginally accurate, since taxes paid by multicounty businesses may actually end up being attributed to only one county. The larger population counties tend to be centers of sales markets which may encompass several additional and smaller counties. Thus, sales tax attributed to one county often may be a result of purchases made by commuting residents of an adjacent county in these cases. Since no calculation is made by which the income of the purchaser can be redistributed away from the county of residence, counties in which most taxable purchases occur will tend to show higher tax rates. Finally, tourism, which centers in particular counties, can also result in disproportionately high sales tax collections, since tourists pay taxes but do not earn income in the areas they visit.

Comparative Income Tax Burden

Although income tax potential by county has been included in this report, in previous years, this section has been deleted for the 1982 data year. Because of significant errors in initial data preparation, available base income tax information is essentially unusable, at least for county comparisons. With better base data it is hoped that this analysis will be able to be included in next year's county tax burden study.

Summary of Highest and Lowest Counties

Chart H summarizes the results in the other charts by indicating the five counties that were the most extreme in each area studied. It would appear from this information that certain counties tend to have consistently higher taxes and certain others consistently lower taxes, no matter which measurement method is used. Blaine County appears in the five highest groups in each study, while Idaho County is in the five lowest in six of the seven studies.

CHART A: 1982 Per Capita Income

% Higher or Lower Than State Average	County	(1) July 1, 1982 Population	(2) 1982 Total Personal Income (Millions $)	(3) 1982 Per Capita Income ($)	(4) Rank
+ 22.8	ADA	181,269	1,989.7	10,977	3
+ 1.0	ADAMS	3,245	29.3	9,029	12
+ 0.5	BANNOCK	67,609	607.1	8,980	13
- 8.4	BEAR LAKE	7,283	59.6	8,183	26
- 4.0	BENEWAH	8,382	71.9	8,578	16
- 20.0	BINGHAM	37,419	267.5	7,149	39
+ 19.1	BLAINE	11,607	123.6	10,649	5
- 13.5	BOISE	2,974	23.0	7,734	34
- 13.7	BONNER	24,963	192.5	7,711	35
+ 6.5	BONNEVILLE	67,321	640.5	9,514	8
- 13.0	BOUNDARY	7,340	57.1	7,779	32
- 6.1	BUTTE	3,445	28.9	8,389	21
+ 26.4	CAMAS	761	8.6	11,301	2
- 8.0	CANYON	85,821	705.9	8,225	25
- 4.7	CARIBOU	8,863	75.5	8,519	17
- 5.5	CASSIA	20,108	169.9	8,449	18
+ 30.2	CLARK	808	9.4	11,634	1
- 17.0	CLEARWATER	10,438	77.4	7,415	38
+ 6.2	CUSTER	5,038	47.8	9,488	9
- 10.2	ELMORE	22,013	176.6	8,023	29
- 22.1	FRANKLIN	9,418	65.6	6,965	40
- 25.1	FREMONT	10,869	72.8	6,698	41
- 8.6	GEM	11,670	95.3	8,166	28
- 12.3	GOODING	12,315	96.5	7,836	31
- 15.2	IDAHO	14,770	112.0	7,583	36
- 25.2	JEFFERSON	15,554	104.0	6,686	42
- 6.5	JEROME	15,466	129.3	8,360	22
- 2.5	KOOTENAI	62,295	542.7	8,712	14
- 5.9	LATAH	30,063	252.7	8,406	20
- 16.9	LEMHI	7,982	59.3	7,429	37
+ 19.3	LEWIS	4,081	43.5	10,659	4
+ 4.8	LINCOLN	3,588	33.6	9,365	10
- 35.5	MADISON	20,777	119.8	5,766	44
- 7.0	MINIDOKA	20,185	167.8	8,313	23
+ 18.2	NEZ PERCE	32,917	347.6	10,560	6
- 13.5	ONEIDA	3,284	25.4	7,734	33
- 32.8	OWYHEE	8,440	50.7	6,007	43
- 5.9	PAYETTE	15,848	133.3	8,411	19
- 11.3	POWER	6,759	53.6	7,930	30
- 3.7	SHOSHONE	19,188	165.2	8,610	15
- 8.5	TETON	3,070	25.1	8,176	27
+ 7.6	TWIN FALLS	54,533	524.6	9,620	7
+ 2.7	VALLEY	6,438	59.1	9,180	11
- 7.5	WASHINGTON	8,725	72.1	8,264	24
	TOTAL	974,942	*8,713.5	8,937	

*Total may not add, due to rounding

CHART B: 1982 Per Capita Property Taxes (Total)

County	(1) Total 1982 Property Taxes	(2) July 1, 1982 Estimated Population	(3) Per Capita 1982 Property Taxes	(4) % Change in Per Capita Tax From 1981	(5) Per Capita Tax Capacity Index (% of Average Per Capita)	(6) Rank
ADA	51,654,760	181,269	284.96	+ 7.1	114.4	14
ADAMS	714,554	3,245	220.20	+ 11.3	88.4	28
BANNOCK	15,931,464	67,609	235.64	+ 2.6	94.6	22
BEAR LAKE	2,042,858	7,283	280.50	+ 7.2	112.6	16
BENEWAH	2,118,426	8,382	252.74	+ 6.7	101.5	18
BINGHAM	8,471,180	37,419	226.39	+ 7.2	90.9	26
BLAINE	5,906,609	11,607	508.88	- 11.4	204.3	2
BOISE	920,634	2,974	309.56	+ 24.0	124.3	34
BONNER	4,998,780	24,963	200.25	+ 16.9	80.4	10
BONNEVILLE	16,378,544	67,321	243.29	+ 7.3	97.7	19
BOUNDARY	1,621,009	7,340	220.05	+ 8.6	88.7	27
BUTTE	796,482	3,445	231.20	+ 18.7	92.8	24
CAMAS	291,967	761	383.66	+ 12.7	154.1	5
CANYON	17,552,956	85,821	204.53	- 0.7	82.1	31
CARIBOU	3,053,317	8,863	344.50	+ 9.5	138.3	9
CASSIA	4,217,520	20,108	209.74	+ 4.6	84.2	29
CLARK	359,001	808	444.31	+ 9.7	178.4	3
CLEARWATER	1,744,568	10,438	167.14	- 6.5	67.1	40
CUSTER	1,546,804	5,038	307.03	+ 32.8	123.3	11
ELMORE	3,561,149	22,013	161.77	+ 8.2	65.0	42
FRANKLIN	1,947,401	9,418	206.77	+ 13.3	83.0	30
FREMONT	2,618,553	10,869	240.92	+ 10.5	96.7	21
GEM	1,695,119	11,670	145.25	+ 18.8	58.3	43
GOODING	2,337,660	12,315	189.82	+ 6.1	76.2	37
IDAHO	2,117,656	14,770	143.38	+ 14.4	57.6	44
JEFFERSON	2,524,928	15,554	162.33	+ 11.9	65.2	41
JEROME	3,556,268	15,466	229.94	+ 5.7	92.3	25
KOOTENAI	19,116,068	62,295	306.86	+ 6.0	123.2	12
LATAH	7,732,339	30,063	257.20	+ 4.9	103.3	17
LEMHI	1,392,046	7,982	174.40	+ 7.5	70.0	39
LEWIS	1,441,373	4,081	353.19	+ 12.7	141.8	7
LINCOLN	835,234	3,588	232.79	+ 9.4	93.5	23
MADISON	4,049,127	20,777	194.89	- 4.2	78.3	35
MINIDOKA	3,682,433	20,185	182.43	+ 1.1	73.3	38
NEZ PERCE	11,608,024	32,917	352.65	+ 10.1	141.6	8
ONEIDA	1,199,732	3,284	365.33	+ 12.2	146.7	6
OWYHEE	2,046,197	8,440	242.44	+ 19.0	97.4	20
PAYETTE	3,199,854	15,848	201.91	+ 4.6	81.1	33
POWER	3,673,956	6,759	543.57	+ 2.1	218.3	1
SHOSHONE	5,416,081	19,188	282.26	- 27.4	113.3	15
TETON	592,384	3,070	192.96	+ 22.5	77.5	36
TWIN FALLS	11,094,914	54,533	203.45	+ 11.5	81.7	32
VALLEY	2,473,374	6,438	384.18	- 2.1	154.3	4
WASHINGTON	2,554,460	8,725	292.77	+ 7.6	117.6	13
TOTAL	242,787,763	974,942	249.03	+ 5.2	100.0	

CHART C: 1982 Per Capita Real and Personal Property Taxes

unty	(1) 1982 Real and Personal Property Tax ($)	(2) Per Capita Real & Pers. Property Tax 1982 ($)	(3) Percent Change From 1981	(4) Per Capita Real & Pers. Tax Capacity Index (%)	(5) Rank
AD.	48,897,899	269.75	+ 7.2	116.4	13
ADAMS	609,956	187.97	+ 12.9	81.1	29
BANNOCK	14,870,923	219.95	+ 3.1	94.9	20
BEAR LAKE	1,623,986	222.98	+ 8.9	96.2	19
BENEWAH	2,000,165	238.63	+ 6.6	103.0	16
BINGHAM	7,837,887	209.46	+ 7.1	90.4	23
BLAINE	5,694,042	490.57	- 10.9	211.7	1
BOISE	860,851	289.46	+ 23.0	124.9	11
BONNER	4,565,305	182.88	+ 17.3	78.9	35
BONNEVILLE	15,806,905	234.80	+ 7.5	101.3	17
BOUNDARY	1,343,565	183.05	+ 7.4	79.0	34
BUTTE	708,616	205.69	+ 20.3	88.8	24
CAMAS	270,871	355.94	+ 13.4	153.6	4
CANYON	16,636,067	193.85	- 0.3	83.7	27
CARIBOU	2,702,284	304.89	+ 11.1	131.6	8
CASSIA	4,006,335	199.24	+ 4.5	86.0	26
CLARK	287,497	355.81	+ 8.6	153.6	5
CLEARWATER	1,627,457	155.92	- 5.5	67.3	40
CUSTER	1,519,214	301.55	+ 33.2	130.2	9
ELMORE	2,856,860	129.78	+ 7.3	56.0	44
FRANKLIN	1,759,681	186.84	+ 14.3	80.6	32
FREMONT	2,490,382	229.13	+ 12.3	98.9	18
GEM	1,590,113	136.26	+ 19.1	58.8	43
GOODING	1,981,183	160.88	+ 7.2	69.4	39
IDAHO	2,027,716	137.29	+ 14.4	59.3	42
JEFFERSON	2,351,103	151.16	+ 11.9	65.2	41
JEROME	3,127,968	202.25	+ 4.0	87.3	25
KOOTENAI	17,887,144	287.14	+ 6.0	123.9	12
LATAH	7,296,291	242.70	+ 5.4	104.8	15
LEMHI	1,327,201	166.27	+ 6.9	71.8	37
LEWIS	1,213,805	297.43	- 0.3	128.4	10
LINCOLN	591,636	164.89	+ 3.5	71.2	38
MADISON	3,894,128	187.42	- 3.7	80.9	30
MINIDOKA	3,464,142	171.62	+ 1.1	74.1	36
NEZ PERCE	11,062,873	336.08	+ 10.5	145.1	7
ONEIDA	1,124,102	342.30	+ 12.7	147.7	6
OWYHEE	1,816,645	215.24	+ 17.9	92.9	21
PAYETTE	2,931,960	185.01	+ 3.6	79.9	33
POWER	2,845,931	421.06	+ 2.6	181.7	2
SHOSHONE	5,122,699	266.97	- 29.1	115.2	14
TETON	575,144	187.34	+ 22.7	80.9	31
TWIN FALLS	10,398,404	190.68	+ 11.4	82.3	28
VALLEY	2,395,393	372.07	- 1.5	160.6	3
WASHINGTON	1,877,762	215.22	+ 8.5	92.9	22
TOTAL	225,880,091	231.69	+ 5.2	100.0	

CHART D: 1982 Per Capita Residential Property Tax

County	(6) * Largest Category Taxpayer	(1) Resid. % of Total Prop. Tax	(2) 1982 Resid. Property Tax Total ($)	(3) Per Capita Resid. Tax 1982 ($)	(4) Per Capita Res. Tax Cap. Index (%)	(5) % Change from 1981	Rank
ADA		63.0	32,527,560	179.44	135.6	+ 4.2	5
ADAMS		47.2	337,589	104.03	78.6	+ 14.4	22
BANNOCK		56.6	9,013,474	133.32	100.7	+ 4.2	10
BEAR LAKE		47.0	960,559	131.89	99.7	+ 7.2	11
BENEWAH		42.1	890,883	106.29	80.3	+ 7.3	20
BINGHAM		41.9	3,550,084	94.87	71.7	+ 5.9	26
BLAINE		76.9	4,544,707	391.55	295.9	- 7.6	1
BOISE		71.7	660,108	221.96	167.7	+ 30.2	3
BONNER		67.3	3,363,241	134.73	101.8	+ 14.2	9
BONNEVILLE		58.8	9,634,998	143.12	108.1	+ 6.7	7
BOUNDARY		40.3	653,159	88.99	67.2	+ 1.6	29
BUTTE	1	38.1	303,589	88.12	66.6	+ 11.9	30
CAMAS	1	19.9	58,062	76.30	57.7	+ 17.8	35
CANYON		51.1	8,974,776	104.58	79.0	- 6.4	21
CARIBOU	1	25.5	779,374	87.94	66.4	+ 19.5	31
CASSIA	1	32.6	1,373,678	68.31	51.6	+ 1.7	40
CLARK	1	10.4	37,502	46.41	35.1	- 24.4	44
CLEARWATER		44.3	772,691	74.03	55.9	- 5.7	38
CUSTER		39.6	612,654	121.61	91.9	+ 30.4	14
ELMORE		49.5	1,764,463	80.16	60.6	+ 9.1	33
FRANKLIN		52.7	1,026,172	108.96	82.3	+ 12.9	17
FREMONT		54.1	1,417,267	130.40	98.5	+ 15.6	12
GEM		61.3	1,039,281	89.06	67.3	+ 21.8	28
GOODING		38.5	900,358	73.11	55.2	+ 11.3	39
IDAHO		46.2	977,466	66.18	50.0	+ 10.3	41
JEFFERSON		46.4	1,170,326	75.24	56.9	+ 1.6	36
JEROME		40.7	1,447,620	93.60	70.7	+ 5.5	27
KOOTENAI		66.3	12,680,386	203.55	153.8	+ 2.2	4
LATAH		47.6	3,681,098	122.45	92.5	+ 0.5	13
LEMHI		63.3	880,592	110.32	83.4	+ 5.8	16
LEWIS	1	27.6	397,965	97.52	73.7	+ 1.9	25
LINCOLN	1	26.1	218,162	60.80	45.9	+ 5.0	43
MADISON		38.2	1,548,044	74.51	56.3	- 7.4	37
MINIDOKA		44.1	1,624,655	80.49	60.8	+ 0.7	32
NEZ PERCE	2	43.8	5,080,800	154.35	116.6	+ 1.5	6
ONEIDA	1	38.5	461,523	140.54	106.2	+ 41.4	8
OWYHEE	1	26.6	545,116	64.59	48.8	+ 80.7	42
PAYETTE		60.2	1,924,840	121.46	91.8	+ 2.2	15
POWER	2	18.0	660,177	97.67	73.8	+ 0.7	24
SHOSHONE	3	28.0	1,514,589	78.93	59.6	+ 31.8	34
TETON		52.4	310,415	101.11	76.4	+ 42.4	23
TWIN FALLS		52.5	5,821,836	106.76	80.7	+ 17.0	19
VALLEY		78.6	1,944,451	302.03	228.2	- 3.9	2
WASHINGTON		36.7	937,282	107.42	81.2	+ 7.0	18
TOTAL		53.1	129,023,572	132.34	100.0	+ 4.9	

* Residential in all but designated counties.
1 Agricultural
2 Commercial and industrial.
3 Mining

CHART E: 1982 Real & Personal Property Taxes per $1000 Personal Income

County	(1) Total 1982 Real & Pers. Property Tax $	(2) 1982 Total Personal Income (Million $)	(3) Property Taxes ($) per $1000 Income	(4) % Change in Taxes $1000 Income Since 1981	(5) Rank
ADA	48,897,899	1,989.7	24.58	+ 1.6	24
ADAMS	609,956	29.3	20.82	+ 11.1	37
BANNOCK	14,870,923	607.1	24.50	+ 3.0	26
BEAR LAKE	1,623,986	59.6	27.25	+ 11.8	20
BENEWAH	2,000,165	71.9	27.82	+ 13.7	19
BINGHAM	7,837,887	267.5	29.30	+ 9.6	16
BLAINE	5,694,042	123.6	46.07	- 7.6	2
BOISE	860,851	23.0	37.43	+ 11.1	5
BONNER	4,565,305	192.5	23.72	+ 14.8	28
BONNEVILLE	15,806,905	640.5	24.68	+ 4.7	23
BOUNDARY	1,343,565	57.1	23.53	+ 0.8	31
BUTTE	708,616	28.9	24.52	+ 18.8	25
CAMAS	270,871	8.6	31.50	+ 16.9	13
CANYON	16,636,067	705.9	23.57	+ 1.1	30
CARIBOU	2,702,284	75.5	35.79	+ 18.2	7
CASSIA	4,006,335	169.9	23.58	+ 27.2	29
CLARK	287,497	9.4	30.58	+ 21.0	15
CLEARWATER	1,627,457	77.4	21.03	- 2.4	36
CUSTER	1,519,2[illegible]	47.8	31.78	+ 18.6	12
ELMORE	2,856,[illegible]	176.6	16.18	+ 8.9	44
FRANKLIN	1,759,[illegible]	65.6	26.82	+ 19.8	21
FREMONT	2,490,382	72.8	34.21	+ 20.2	8
GEM	1,590,113	95.3	16.69	+ 8.8	43
GOODING	1,981,183	96.5	20.53	+ 11.6	39
IDAHO	2,027,716	112.0	18.10	+ 14.8	41
JEFFERSON	2,351,103	104.0	22.61	+ 17.9	33
JEROME	3,127,968	129.3	24.19	+ 14.0	27
KOOTENAI	17,887,144	542.7	32.96	+ 7.7	9
LATAH	7,296,291	252.7	28.87	+ 8.1	17
LEMHI	1,327,201	59.3	22.38	+ 9.8	34
LEWIS	1,213,805	43.5	27.90	+ 0.7	18
LINCOLN	591,636	33.6	17.61	- 0.1	42
MADISON	3,894,128	119.8	32.51	- 0.1	10
MINIDOKA	3,464,142	167.8	20.64	+ 8.7	38
NEZ PERCE	11,062,873	347.6	31.83	+ 6.6	11
ONEIDA	1,124,102	25.4	44.26	+ 9.6	3
OWYHEE	1,816,645	50.7	35.83	+ 21.5	6
PAYETTE	2,931,960	133.3	22.00	+ 0.3	35
POWER	2,845,931	53.6	53.10	+ 15.5	1
SHOSHONE	5,122,699	165.2	31.01	- 16.5	14
TETON	575,144	25.1	22.91	+ 20.2	32
TWIN FALLS	10,398,404	524.6	19.82	+ 9.7	40
VALLEY	2,395,393	59.1	40.53	- 0.8	4
WASHINGTON	1,877,762	72.1	26.04	+ 3.0	22
TOTAL	225,880,091	* 8,713.5	25.92	+ 5.2	

*Total may not add due to rounding.

CHART F: 1982 Residential Property Tax per $1000 Personal Income

County	(1) 1982 Res. Prop. Tax Total ($)	(2) 1982 Total Personal Income (Million $)	(3) 1982 Resid. Prop. Tax ($) per $1000 Income	(4) % Change Since 1981	(5) Rank
ADA	32,527,560	1,989.7	16.35	- 1.2	8
ADAMS	337,589	29.3	11.52	+ 12.6	25
BANNOCK	9,013,474	607.1	14.85	+ 4.1	13
BEAR LAKE	960,559	59.6	16.12	+ 10.1	9
BENEWAH	890,883	71.9	12.39	+ 14.3	22
BINGHAM	3,550,084	267.5	13.27	+ 8.4	17
BLAINE	4,544,707	123.6	36.77	- 4.3	1
BOISE	660,108	23.0	28.70	+ 17.6	3
BONNER	3,363,241	192.5	17.47	+ 11.8	7
BONNEVILLE	9,634,998	640.5	15.04	+ 3.9	11
BOUNDARY	653,159	57.1	11.44	- 4.7	26
BUTTE	303,589	28.9	10.50	+ 10.5	32
CAMAS	58,062	8.6	6.75	+ 21.4	42
CANYON	8,974,776	705.9	12.71	- 5.1	21
CARIBOU	779,374	75.5	10.32	+ 27.3	33
CASSIA	1,373,678	169.9	8.09	+ 23.8	41
CLARK	37,502	9.4	3.99	- 15.8	44
CLEARWATER	772,691	77.4	9.98	- 2.7	35
CUSTER	612,654	47.8	12.82	+ 16.1	20
ELMORE	1,764,463	176.6	9.99	+ 10.6	34
FRANKLIN	1,026,172	65.6	15.64	+ 18.2	10
FREMONT	1,417,267	72.8	19.47	+ 23.8	5
GEM	1,039,281	95.3	10.91	+ 11.4	30
GOODING	900,358	96.5	9.33	+ 16.0	37
IDAHO	977,466	112.0	8.73	+ 10.8	40
JEFFERSON	1,170,326	104.0	11.25	+ 7.2	27
JEROME	1,447,620	129.3	11.20	+ 15.7	28
KOOTENAI	12,680,386	542.7	23.37	+ 3.9	4
LATAH	3,681,098	252.7	14.57	+ 3.1	15
LEMHI	880,592	59.3	14.85	+ 8.6	12
LEWIS	397,965	43.5	9.15	+ 2.9	39
LINCOLN	218,162	33.6	6.49	+ 1.3	43
MADISON	1,548,044	119.8	12.92	- 3.9	19
MINIDOKA	1,624,655	167.8	9.68	+ 8.2	36
NEZ PERCE	5,080,800	347.6	14.62	- 2.1	14
ONEIDA	461,523	25.4	18.17	+ 37.5	6
OWYHEE	545,116	50.7	10.75	+ 86.0	31
PAYETTE	1,924,840	133.3	14.44	- 1.1	16
POWER	660,177	53.6	12.32	+ 13.3	24
SHOSHONE	1,514,589	165.2	9.17	+ 55.4	38
TETON	310,415	25.1	12.37	+ 39.6	23
TWIN FALLS	5,821,836	524.6	11.10	+ 15.2	29
VALLEY	1,944,451	59.1	32.90	- 3.2	2
WASHINGTON	937,282	72.1	13.00	+ 1.6	18
TOTAL	129,023,572	* 8,713.5	14.81	+ 4.9	

*Total may not add due to rounding.

CHART G: Comparative 1982 Real & Personal Property Tax Potential

County	(1) 1982 Real & Pers. Property Taxes ($)	(2) 1982 Total Pers. Income (Million $)	(3) Tax Capacity Potential Tax Collec.($) (Avg Rate X Pers. Income)	(4) Under-utilized Potential ($) (-=overuti) (Col. 3 - 4)	(5) Tax Rate as a % of Income (Col. 1/2)	(6) Tax Effort % of Tax Capacity Utilized (Col. 1/3)	(7) Rank
ADA	48,897,899	1,989.7	51,579,000	2,681,101	2.46	94.8	24
ADAMS	609,956	29.3	759,544	149,588	2.08	80.3	37
BANNOCK	14,870,923	607.1	15,737,855	866,932	2.45	94.5	26
BEAR LAKE	1,623,986	59.6	1,545,011	- 78,975	2.72	105.1	20
BENEWAH	2,000,165	71.9	1,863,864	- 136,301	2.78	107.3	19
BINGHAM	7,837,887	267.5	6,934,403	- 903,484	2.93	113.0	16
BLAINE	5,694,042	123.6	3,204,083	- 2,489,959	4.61	177.7	2
BOISE	860,851	23.0	596,229	- 264,622	3.74	144.4	5
BONNER	4,565,305	192.5	4,990,178	424,873	2.37	91.5	28
BONNEVILLE	15,806,905	640.5	16,603,684	796,779	2.47	95.2	23
BOUNDARY	1,343,565	57.1	1,480,204	136,638	2.35	90.8	31
BUTTE	708,616	28.9	749,175	40,559	2.45	94.6	25
CAMAS	270,871	8.6	222,938	- 47,933	3.15	121.5	13
CANYON	16,636,067	705.9	18,299,048	1,662,981	2.36	90.9	30
CARIBOU	2,702,284	75.5	1,957,187	- 745,097	3.58	138.1	7
CASSIA	4,006,335	169.9	4,404,318	397,983	2.36	91.0	29
CLARK	287,497	9.4	243,676	- 43,821	3.06	118.0	15
CLEARWATER	1,627,457	77.4	2,006,440	378,984	2.10	81.1	36
CUSTER	1,519,214	47.8	1,239,120	- 280,094	3.18	122.6	12
ELMORE	2,856,860	176.6	4,578,002	1,721,142	1.62	62.4	44
FRANKLIN	1,759,681	65.6	1,700,549	- 59,132	2.68	103.5	21
FREMONT	2,490,382	72.8	1,887,195	- 603,187	3.42	132.0	8
GEM	1,590,113	95.3	2,470,462	880,349	1.67	64.4	43
GOODING	1,981,183	96.5	2,501,570	520,387	2.05	79.2	39
IDAHO	2,027,716	112.0	2,903,376	875,660	1.81	69.8	41
JEFFERSON	2,351,103	104.0	2,695,992	344,889	2.26	87.2	33
JEROME	3,127,968	129.3	3,351,844	223,876	2.42	93.3	27
KOOTENAI	17,887,144	542.7	14,068,414	- 3,818,730	3.30	127.1	9
LATAH	7,296,291	252.7	6,550,743	- 745,548	2.89	111.4	17
LEMHI	1,327,201	59.3	1,537,234	210,033	2.24	86.3	34
LEWIS	1,213,805	43.5	1,127,651	- 86,154	2.79	107.6	18
LINCOLN	591,636	33.6	871,013	279,377	1.76	67.9	42
MADISON	3,894,128	119.8	3,105,576	- 788,552	3.25	125.4	10
MINIDOKA	3,464,142	167.8	4,349,880	885,738	2.06	79.6	38
NEZ PERCE	11,062,873	347.6	9,010,836	- 2,052,037	3.18	122.8	11
ONEIDA	1,124,102	25.4	658,444	- 465,658	4.43	170.7	3
OWYHEE	1,816,645	50.7	1,314,296	- 502,349	3.58	138.2	6
PAYETTE	2,931,960	133.3	3,455,536	523,576	2.20	84.8	35
POWER	2,845,931	53.6	1,389,473	- 1,456,458	5.31	204.8	1
SHOSHONE	5,122,699	165.2	4,282,480	- 840,219	3.10	119.6	14
TETON	575,144	25.1	650,667	75,523	2.29	88.4	32
TWIN FALLS	10,398,404	524.6	13,599,208	3,200,804	1.98	76.5	40
VALLEY	2,395,393	59.1	1,532,050	- 863,344	4.05	156.4	4
WASHINGTON	1,877,762	72.1	1,869,049	- 8,713	2.60	100.5	22
TOTAL	225,880,091	*8,713.5			2.59		

*Total may not add due to rounding.

CHART H: Summary of 5 Highest and Lowest Counties in Each 1982 Based Study

Chart Showing Data	Study	5 Highest Counties (Shown 1-5)	5 Lowest Counties (Shown 44-40)
A	1982 Per Capita Income	Clark	Madison
		Camas	Owyhee
		Ada	Jefferson
		Lewis	Fremont
		Blaine	Franklin
B	1982. Per Capita Property Taxes	Power	Idaho
		Blaine	Gem
		Clark	Elmore
		Valley	Jefferson
		Camas	Clearwater
C	1982 Per Capita Real & Personal Property Taxes	Blaine	Elmore
		Power	Gem
		Valley	Idaho
		Camas	Jefferson
		Clark	Clearwater
D	1982 Per Capita Residential Taxes	Blaine	Clark
		Valley	Lincoln
		Boise	Owyhee
		Kootenai	Idaho
		Ada	Cassia
E	1982 Real & Personal Property Taxes per $1000 Personal Income	Power	Elmore
		Blaine	Gem
		Oneida	Lincoln
		Valley	Idaho
		Boise	Twin Falls
F	1982 Residential Property Tax per $1000 Personal Income	Blaine	Clark
		Valley	Lincoln
		Boise	Camas
		Kootenai	Cassia
		Fremont	Idaho
G	Comparative 1982 Real & Personal Property Tax Potential	Power	Elmore
		Blaine	Gem
		Oneida	Lincoln
		Valley	Idaho
		Boise	Twin Falls

1984 RATIO STUDY SUMMARY

The attached charts summarize ratio study results by category of property for 1984 and compare these results with those for 1982 and 1983. All results shown represent statewide assessment conditions for each year before state equalization. Results cannot be thought of as indicative of assessment conditions in any single county. However, all ratio study data used in compiling each county's study was utilized in creating this statewide picture.

Various general comparisons between the two years can be made. Sample size leveled off in most major categories in 1984 after dropping in 1983. More mobile home sales were received. However, the potential still exists for serious sample size problems in many categories. The situation is even more serious than the statewide totals indicate because of the very large proportion of the total sample represented by Ada County which had 37% of improved residential and 44% of improved rural residential sales in the state in the 1984 ratio study. Excluding Ada County, the remainder of the state shows a 3.7% increase in sample size in these important residential categories.

Chart I shows the results of the 1984 ratio study disregarding pending action of the state board of equalization, but including changes resulting from the actions of reconvened county boards of equalization in 3 counties. Categories studied tend to be very close to appropriate market value levels, while uniformity ranges from very good for agricultural land to good/borderline for commercial property and improved residential categories to somewhat poor for mobile homes and unimproved residential categories. Regression indices are slightly higher but well within standards, with the exception of mobile homes, in which some significant bias toward higher priced units is displayed. Assessment level also appears to be slightly high in the mobile home category. However, results for this category are distorted somewhat by results from one county, without which the statewide category average would be 100.75%.

Chart II shows 1984 results in comparison to results from 1982 and 1983. Every category of property studied except mobile homes shows improvement in assessment uniformity and level for 1984 in comparison to 1983 conditions.

As was evident in the 1983 study, there is no indication of any significant tendency to favor any category of property over any other category in terms of actual vs. statutory level of assessment in 1984. Although mobile homes appear to be somewhat overassessed in relation to other categories and prior years, results for this category are distorted as previously discussed and, therefore, no meaningful difference exists.

In every case, the 1984 statewide averages meet the primary standard of at least 95% confidence in a true assessment level between 90% and 110% of market value.

CHART I
1984 Ratio Study: Summary of Results
(Before State Equalization)

Category of Property	No. of Counties Studied	No. In Sample	Assessment Level: Arith. Mean %	Assessment Level: Sales Wtd. Mean %	Uniformity: COV %	Regression Index	95% Conf. Interval (Mean) %
Residential:							
Improved	44	4730	99.61	98.21	15.59	1.01	99.16 - 100.05
Unimproved	31	383	101.92	97.60	27.73	1.04	99.09 - 104.75
Rural Residential:							
Improved	35	1488	99.56	97.75	17.55	1.02	98.67 - 100.44
Unimproved	38	1194	100.39	96.91	28.90	1.04	98.75 - 102.04
Agricultural:	43	783	100.30	100.58	10.21	1.00	99.58 - 101.02
Commercial:	44	596	98.96	97.18	16.75	1.02	97.63 - 100.29
Mobile Homes:	24	1218	105.32	99.06	28.79	1.06	103.62 - 107.03

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CHART II
Comparison of Statewide Ratio Study Results: 1982, 1983, 1984
(Before State Equalization)

Category of Property	Year	No. In Sample	Assessment Level: Arith. Mean %	Assessment Level: Sales Wtd. Mean %	Uniformity: COV %	Regression Index	95% Conf. Interval (Mean) %
Residential:							
Improved	1982	4952	93.66	92.76	16.95	1.01	93.22 - 94.10
	1983	4793	96.81	94.63	16.78	1.02	96.35 - 97.27
	1984	4730	99.61	98.21	15.59	1.01	99.16 - 100.05
Unimproved	1982	430	90.50	84.16	36.49	1.08	87.38 - 93.62
	1983	386	97.83	92.14	30.67	1.06	94.84 - 100.82
	1984	383	101.92	97.60	27.73	1.04	99.09 - 104.75
Rural Residential:							
Improved	1982	1448	90.76	89.89	17.29	1.01	89.87 - 91.65
	1983	1643	93.83	91.42	18.54	1.03	92.99 - 94.67
	1984	1488	99.56	97.75	17.55	1.02	98.67 - 100.44
Unimproved	1982	1354	94.05	88.71	33.51	1.06	92.37 - 95.73
	1983	1176	97.42	90.45	32.37	1.08	95.61 - 99.22
	1984	1194	100.39	96.91	28.90	1.04	98.75 - 102.04
Agricultural:	1982	891	97.58	97.07	16.46	1.01	96.52 - 98.63
	1983	842	99.80	98.47	12.49	1.01	98.96 - 100.64
	1984	783	100.27	100.54	10.22	1.00	99.56 - 100.99
Commercial:	1982	667	94.55	93.45	19.46	1.01	93.15 - 95.95
	1983	678	98.61	96.40	18.58	1.02	97.23 - 99.99
	1984	596	98.96	97.18	16.75	1.02	97.63 - 100.29
Mobile Homes:	1982	891	97.62	93.32	22.48	1.05	96.18 - 99.06
	1983	965	98.98	94.39	21.24	1.05	97.66 - 100.31
	1984	1218	105.32	99.06	28.79	1.06	103.62 - 107.03

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STATEWIDE WEIGHTED AVERAGE

RATIO STUDY SALES PRICE COMPARISON

Category	1982 Ave. Sales Price $	1983 Ave. Sales Price $	1984 Ave. Sales Price $	% Change in Ave. Sales Price 1982/1983	% Change in Ave. Sales Price 1983/1984
Residential:					
Improved	47528	53081	52348	+ 11.7 *	- 1.4 *
				(23 Co. +)	(21 Co.+)
				(19 Co. -)	(22 Co.-)
Unimproved	14102	11885	10999	- 15.7	- 7.5
				(9 Co. +)	(11 Co.+)
				(10 Co. -)	(9 Co.-)
Rural Residential:					
Improved	58058	64181	61142	+ 10.5	- 4.7
				(19 Co. +)	(16 Co.+)
				(12 Co. -)	(14 Co.-)
Unimproved	14791	16378	15136	+ 10.7	- 7.6
				(16 Co. +)	(12 Co.+)
				(15 Co. -)	(21 Co.-)
Mobile Homes:	13514	14784	13916	+ 9.4	- 5.9
				(9 Co. +)	(11 Co.+)
				(9 Co. -)	(9 Co.-)

* Distorted by significant changes in one county.